



KINGDOM OF CAMBODIA
NATION RELIGION KING



Laws and Regulations related to the Establishment and Management of Special Economic Zone

First Edition
2013



Ministry of Economy and Finance



General Department of Customs and Excise



Japan International Cooperation Agency



Preface

After the Royal Government of Cambodia approved the establishment of Special Economic Zone (SEZ) on December 29, 2005, (sub-decree No. 148 on the establishment and management of Special Economic Zone), 30 Special Economic Zones have been established along Thailand-Cambodia and Vietnam-Cambodia border, along seashore and in Phnom Penh. There are 7 SEZ Administrations permanently stationing at the zone. In order to assure the efficiency of trade facilitation and management of the SEZs, Special Customs Procedures implemented in Special Economic Zone was put into force by prakas No. 734 of the Ministry of Economy and Finance on November 11, 2008.

It is true that the global financial crisis in 2008 caused the negative impact on the development of SEZ in Cambodia. Nevertheless, under the great support from the Royal Government of Cambodia, the Ministry of Economy and Finance and efforts of the General Department of Customs and Excise of Cambodia (GDCE), we were able to overcome these obstacles and achieved notably fruitful results. So far, a number of investors in SEZ have increased considerably, especially the presence of Japanese investors which proves the confidence of foreign investors on the Royal Government of Cambodia.

I notice that SEZ development in the third part of the rectangular strategy of the Royal Government of Cambodia exactly starts to provide successful outcomes and help create more jobs and alleviate poverty. Furthermore, the development of SEZ provides another opportunity for the government to strengthen local manufacturing field which is a driving force to diversify Cambodia industry mainly concentrating on garment toward more stable, higher technology and higher value added industry.

However, these outcomes are just the beginning of a very long way of economic development of Cambodia. The GDCE reckons that there are numerous duties needed to be fulfilled such as strengthening the capacity of the organization in term of human resources, information technology and legal bases in order to manage the zones and to provide trade facilitation services in accordance with the international best practices.

To provide transparency and more convenience to zone developers, zone investors as well as Customs officers, the GDCE decides to compile a book on “*Laws and Regulations related to the Establishment and Management of Special Economic Zone*” with the collaboration of JICA. I expect that this book will be a guide in implementing trade facilitation and effectively managing SEZs.

**Delegate of the Royal Government in charge of
the General Department of Customs and Excise of Cambodia**

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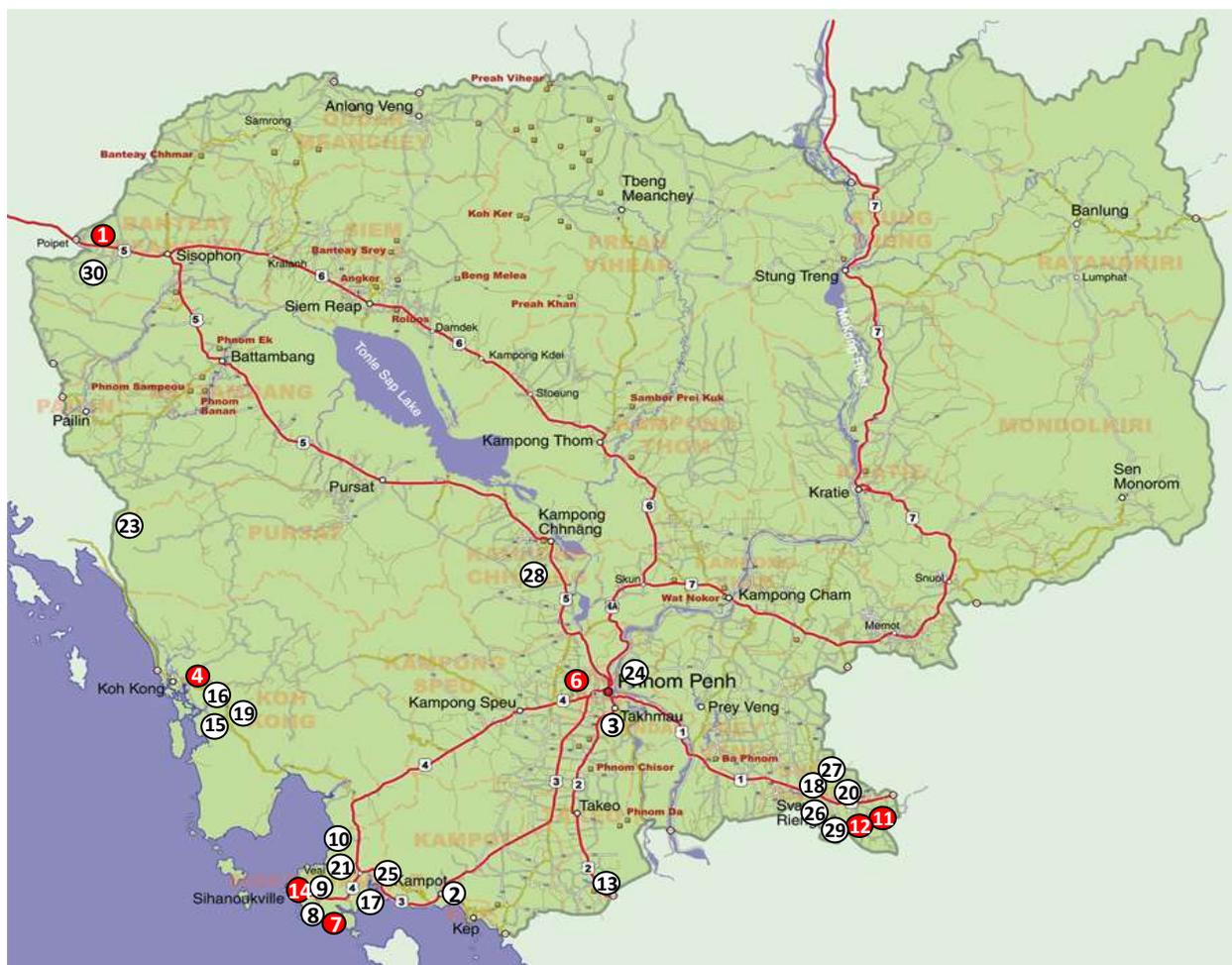
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List and location of Special Economic Zone in Cambodia

Location of Special Economic Zone (SEZ) in Cambodia 2013



Note:

- SEZ with Zone Administration
- SEZ without Zone Administration

List of Special Economic Zone (SEZ) in Cambodia 2013

No.	Name of SEZ	Location	Date	Situation
1	Poi Pet O'Neang SEZ	Poipet, Banteay Meanchey Province	1-Jun-2006	Operation*
2	Kampot SEZ	Kampot district, Kampot Province	9-Jan-2007	Under Construction
3	Goldfame Pak Shun SEZ	Sa Ang District, Kandal Province	4-Apr-2007	Operation
4	Neang Kok Koh Kong SEZ	Mundul Seyma, Koh Kong Province	26-Oct-2007	Operation*
5	Thary Kampong Cham SEZ	Memot, Kampong Cham Province	16-Jul-2007	Under Construction
6	Phnom Penh SEZ	Phnom Penh and Ang Snuol District, Kandal Province	19-Apr-2006	Operation*

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7	Sihanoukville SEZ 1	Stung Hav, Sihanoukville City	25-Oct-2006	Operation
8	Sihanoukville SEZ A	Prey Nop District, Sihanouk Ville	17-Mar-2008	Operation*
9	Sihanoukville SEZ (B,C,D,E&F)	Prey Nop, Sihanouk Ville	17-Mar-2008	Under Construction
10	Stung Hao SEZ	Stung Hav, Sihanoukville	24-Feb-2012	Under Construction
11	Manhattan SEZ	Bavet, Svay Rieng Province	29-Nov-2006	Operation*
12	Tai Seng Bavet SEZ	Bavet, Svay Rieng Province	4-Apr-2007	Operation*
13	Doung Chhiv Phnom Den SEZ	Kiri Vong, Takeo Province	8-Dec-2006	No Action
14	Sihanoukville Port SEZ	Port Authority of Sihanoukville	2-Sep-2009	Operation*
15	Kirisakor Koh Kong SEZ	Kirisakor District, Koh Kong Province	25-Dec-2007 (CDC)	No Action
16	Suoy Chheng SEZ	Mundul Seyma Destrict, Koh Kong Province	26-Nov-2002 (CDC)	No Action
17	S.N.C SEZ	Prey Nob , Sihanoukville	26-Nov-2002 (CDC)	No Action
18	N.L.C SEZ	Srok Svay Teab, Sray Rieng Province	15-Jul-2005 (CDC)	No Action
19	Oknha Mong SEZ	Srea Ambel, Koh Kong Province	4-Jan-2007 (CDC)	No Action
20	D&M Bavet SEZ	Bavet,Svay Rieng Province	1-Nov-2007 (CDC)	No Action
21	Kampong Saom SEZ	Stung Hav, Sihanoukville City	6-Jan-2009 (CDC)	No Action
22	Pacific (SEZ) I C	Svay teap, Svay Rieng	6-Jan-2009 (CDC)	No Action
23	MDS Thmor Da SEZ	Khum Thmor Da, Velveng District, Pursat Province	30-Sep-2010 (CDC)	No Action
24	Kandal SEZ	Khum Prek Ampel, Khsac Kandal District, Kandal Province	4-Jun-2012 (CDC)	Under Process
25	H.K.T SEZ	Khum Teuk Thlar, Prey Nop District, Pheas Sihanouk Province	25-Oct-2012	Under Process
26	Dragon King SEZ	Bavet, Svay Rieng Province	25-Oct-2012	Under Process
27	Hi-Park SEZ Development	Bavet, Svay Rieng Province	-	Under Process
28	Zhong Jian Jin Bian Jing Ji Te Qu Ltd SEZ	Khum Ta Cheh, Kampong Tholach District, Kampong Chnang Province	-	Under Process
29	Shangdong Sunshell International (Cambodia) SEZ	K Bavet, Svay Rieng Province	-	Under Process
30	Sanco Cambo Investment Group	Sangkat Phsakandal, Poi Pet, Banteaymeanchey Province	-	Under Process

* SEZ with Zone Administration in total 7 SEZs

Sub-Decree

Kingdom of Cambodia

Nation Religion King



Royal Government of Cambodia

No. 148 ANKr.BK

ANUKRET (Sub-Decree)

ON

**THE ESTABLISHMENT AND MANAGEMENT
OF THE SPECIAL ECONOMIC ZONE**

ROYAL GOVERNMENT

1. Having seen to the Constitution of the Kingdom of Cambodia;
2. Having seen Reach Kret no. NS/RKT/0704/124 dated 15 July 2004, on the appointment of the Royal Government of the Kingdom of Cambodia;
3. Having seen Reach Kram No. 02/NS/94 dated 20 July 1994, promulgating the Law on the Organization and Functioning of the Council of Ministers,
4. Having seen to Preah Reach Kram No. 03/NS/94 dated August 05, 1994 promulgating the Law on Investment in the Kingdom of Cambodia and Preah Reach Kram No. NS/RKM/0303/009 dated March 24, 2003 promulgating the Law on Amendment to the Law on Investment of the Kingdom of Cambodia;
5. Having seen to Preah Reach Kram No. NS/RKM/0297/03 dated February 24, 1997 promulgating the Law on Taxation and Preah Reach Kram No. NS/RKM/0303/010 dated March 31, 2003 promulgating the Law on Amendment to the Law on Taxation;
6. Having seen to Kret of Council of State of State of Cambodia No. 57 Kr. dated July 26, 1989 on the Tax on Import and Export Goods;

Unofficial Translation

7. Having seen to the Anukret No. 111 ANKr.BK dated September 27, 2005 on the implementation the Law on Amendment to Law on Investment in the Kingdom of Cambodia;
8. Having seen to the Anukret No. 147 ANKr.BK dated December 29, 2005 on the Organization and Functioning of the Council for the Development of Cambodia;
9. Having seen the request of the Council for the Development of Cambodia; and
10. Pursuant to the necessity of the Royal Government.

HEREBY DECIDED

CHAPTER 1

GENERAL PROVISIONS

Article 1: Purpose and Scope of the Anukret

1-1 Purpose

This Sub-Decree is intended to establish and manage the Special Economic Zones and improve the investment climate conducive to the enhancement of productivity, competitiveness, national economic growth, export promotion, employment generation in order to reduce poverty. It further defines the procedures and regulations related to the establishment, management, coordination of all investment activities and promotion of investments of Zone Developers and Zone Investors in the Special Economic Zones in the Kingdom of Cambodia.

Under the above purpose, the Royal Government of Cambodia will support the Special Economic Zones by implementing the principles and conditions consistent with the existing policy framework set by the Royal Government of Cambodia which will ensure transparency, efficiency, accountability, accessibility of information for investors.

1-2 Scope

This Sub-Decree shall apply to all activities of relevant ministries or institutions of the Royal Government of Cambodia, Zone Developers and Investors in the Special Economic Zones

permitted to invest and have obtained Investment Incentives and guarantees from the Cambodian Special Economic Zones Board and the Special Economic Zones Administration.

Article 2: Definitions

As used in this Sub Decree, the following terms shall have the meaning as defined hereunder:

- **Council** refers to the Council for the Development of Cambodia which is established under the article 3 the Law on Investment of the Kingdom of Cambodia.
- **Cambodian Special Economic Zones Board (CSEZB)** refers to the Cambodian Special Economic Zones Board under the authority of the Council for the Development of Cambodia which is established by a Sub-Decree and has the duties to decide on the establishment and management of the Special Economic Zones in the Kingdom of Cambodia.
- **Qualified Investment Project (QIP)** refers to an investment project which has received a Final Registration Certificate.
- **Special Economic Zone (SEZ)** refers to the special area for the development of the economic sectors which brings together all industrial and other related activities and may include General Industrial Zones and/or Export Processing Zones. Each Special Economic Zone shall have a Production Area and may have a Free Trade Area, Service Area, Residential Area and Tourist Area.
- **General Industrial Zone (GIZ)** refers to a zone established for industrial activities and other activities related to the production and transformation of goods for domestic use as well as for export.
- **Export Processing Zone** refers to the zone of industrial activities and other activities related to the production and transformation of goods only for export.
- **Production Input** refers to goods, including raw materials, semi-finished products, and accessories serving production that is fully transformed or utilized in the production process of the Qualified Investment Project (QIP) not later than 2 years after importation.

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It does not include office equipments and furniture, petroleum products, vehicles, and spare parts for vehicles.

- **Production Output** refers to goods which are produced from Production Input and have been transformed.
- **Production Area** refers to the area where the factories are located in the industrial zone.
- **Free Trade Area** refers to the area for service provision, storage, demonstration, packaging, cleaning, and finishing of production outputs, products, materials, or other equipments, whose import-export in /out of the zone are provided with duty exemption, except for export to other places in the Kingdom of Cambodia whereby such import-export is subject to the duty and excise in accordance to the applicable law.
- **Service Area** refers to the area of supporting activities for industrial and commercial operations such as managing and operating offices of the industrial zone, bank, post office, commercial stores and transportation services.
- **Residential Area** refers to the area for accommodation of employers, employees and workers in the Special Economic Zone.
- **Special Economic Zone Administration** refers to the State administration management unit which is the “One-Stop Service” mechanism at the site of the Special Economic Zone and has the duties to approve and issue permits, licenses and registration to the Zone Investors, including the approval of incentives, pursuant to the full authority delegated by the line ministries and institutions, and to address all requests related to the management competence of the State, concerning investments in the zone.
- **Production Equipment** refers to any machinery and tool used in the substantial transformation of Production Inputs which is not itself transformed or consumed within 2 (two) years of its importation. These machinery and tool do not include information technology equipment or any motor vehicle which are uses in purposes other than production process of QIP.

-Zone Developer refers to a Cambodian or/and foreign natural or legal person, who implements the Qualified Investment Project, and are permitted to invest in the development of physical infrastructures in the zone, and organize the business, services and ensuring the safety and security of the Zone Investors.

-Zone Investor refers to a Cambodian or/and foreign natural or legal person, who implements the Qualified Investment Project and purchases or rents the immovable property from the Zone Developer and performs investment activities such as business, production, services and trade in the zone.

CHAPTER 2

PROCEDURES FOR THE ESTABLISHMENT OF THE SPECIAL ECONOMIC ZONE

Article 3: Establishment of the Special Economic Zone

3.1. Conditions for the Establishment of the Special Economic Zone:

1. The Special Economic Zone shall be permitted to be established in the Kingdom of Cambodia at the appropriate and strategic areas according to the decision of the Royal Government of Cambodia and the “One-Stop Service” mechanism of the Council.
2. The Special Economic Zone may be established by the State, private enterprise or joint venture between State and private enterprise.
3. The Establishment of the Special Economic Zone shall be pursuant to the following conditions:
 - (a) It must have a land of 50 hectares or more with precise location and geographic boundaries.
 - (b) It must have a surrounding fence (for Export Processing Zone, the Free Trade Area and for the premises of each investor in each zone).

(c) It must have management office buildings, zone administration offices, large road network, clean water, electricity, and telecommunications networks, fire protection and security system. Based on each situation, the zone may have land reserved for the Residential Area for workers, employees and employers, public parks, infirmary, vocational training school, petroleum station, restaurant, car parking, shopping center or market, etc.

(d) It must have water sewage network, waste water treatment network, proper location for storage and management of solid wastes, environment protection measures and other related infrastructures as deemed necessary.

(e) It must comply with technical requirements, regulations and basic standards on construction, environment and other obligations in the development of Special Economic Zone as defined in the instructions issued by relevant ministries or institutions taking into account the geography and specific size of each zone and pursuant to the existing laws, national and international standards.

3.2. Procedure for the establishment of the Special Economic Zone:

1. All Zone Developers, who intend to invest in the development a Special Economic Zone shall submit a request for approval for the development of the zone to the Cambodian Special Economic Zones Board and be registered as Qualified Investment Project. The Cambodian Special Economic Zones Board has the duty to review the proposal and submit it to the “One-Stop Service” mechanism of the Council to decide whether to reject or approve the request to establish the zone.

The Zone Developer shall pay an application fee for the establishment of a Special Economic Zone in the amount of 7,000,000 Riels (Seven Million Riels) to the Cambodian Special Economic Zones Board.

2. The Cambodian Special Economic Zones Board shall respond, with either its approval or denial of the request, within 28 (twenty eight) working days to the Zone Developer.

3. The Zone Developer who receives an approval for the establishment of a Special Economic Zone from the Cambodian Special Economic Zones Board has 180 (one hundred eighty) working days, which may be extended based on serious reasons, to Conduct detailed economic feasibility study of the project including the preparation of the master plan of all infrastructures in the zone such as connecting roads from the zone to outside area, water-electricity network, environmental protection system, and price of concerning services in the zone, land rental, factory rental, water, electricity, phone services and security costs, price of using public space in the zone by investors, by workers, employees and employers to reside, and vocational training center...etc. Zone developer shall submit other related documents required by relevant ministries or institutions to Cambodian Special Economic Zones Board; such requirements are mentioned in the Conditional Registration Certificate.
4. Within 100 (one hundred) working days from the date the Zone Developer submitted the project to the Council as stated in point 3 of paragraph 3.2, the Cambodian Special Economic Zones Board shall provide Zone Developer the approvals, authorizations, licenses, permits or registrations from competent ministries, institutions, competent authorities or relevant agencies of the Royal Government of Cambodia responsible for issuing the said documents, and in the same time issue the Final Registration Certificate to the Zone Developer as defined in this paragraph.
5. The establishment of the Special Economic Zone and boundaries thereof shall be defined by Sub-Decree at the same time when the Cambodian Special Economic Zones Board issues the Final Registration Certificate to the Zone Developer.
6. The Cambodian Special Economic Zones Board has the right to withdraw the approval on the establishment of the zone and incentives which were granted through the Final Registration Certificate on the basis that the Zone Developer has not implemented at least 30% (thirty percent) of the total investment project within 365 (three hundred and sixty five) working days after receiving the Final Registration Certificate.

3.3. Procedures for Registration of the Zone Investor:

The Zone Investor, who starts its activity of production or services in the fields permitted by related Laws and Sub-Decrees in any Special Economic Zone shall complete the formalities based on the procedures, by submitting all required documents for investment proposal to Special Economic Zone Administration being responsible for making decision on investment proposal based on legal and administrative and technical aspects during working hours Final Registration Certificate accordingly to the procedures of the investment registration set forth in the Law and Sub-Decree on the Implementation of the Law on the Amendment to the Law on Investment of the Kingdom of Cambodia.

Incentives provided to the Zone Investor shall be decided by the Special Economic Zone Administration through the “One-Stop Service” mechanism located on the site and in accordance to the relevant laws and regulations.

Special Economic Zone Administration shall play the role of facilitator working with relevant ministries or institutions of the Royal Government of Cambodia to fulfill the requests related to the investment process of Zone Investors.

CHAPTER 3

MANAGEMENT STRUCTURE AND DUTIES

Article 4: Management Structure of the Special Economic Zone

4.1. Special Economic Zones Trouble Shooting Committee (SEZ TSC)

The Special Economic Zones Trouble Shooting Committee has the duty to promptly settle all issues occurring in the Special Economic Zones, whether pertaining to technical or legal aspects, or issues under the joint jurisdiction of ministries or institutions and beyond the competence of the Special Economic Zone Administration or the Cambodian Special Economic Zones Board.

The Special Economic Zones Trouble Shooting Committee has the further duty to be a mechanism to receive any complaint, and find solutions to that complaint filed by Zone Developers as well as by Zone Investors.

Unofficial Translation

This Committee is located at the Council and has the right to use the Council's stamp for its activities.

The composition of the Special Economic Zones Trouble Shooting Committee is as follows:

- | | | |
|-----|--|-------------|
| 1- | Co-Chairman of the Council for the Development of Cambodia | Co-Chairman |
| 2- | Minister of the Council of Ministers | Member |
| 3- | Minister of Economy and Finance | Member |
| 4- | Minister of Commerce | Member |
| 5- | Minister of Land Management, Urbanism and Construction | Member |
| 6- | Minister of Environment | Member |
| 7- | Minister of Industry, Mines and Energy | Member |
| 8- | Minister of Public Works and Transportation | Member |
| 9- | Minister of Labor and Vocational Training | Member |
| 10- | Secretary General of the Council for the Development of Cambodia | Member |
| 11- | Secretary General of the Cambodian Special Economic Zones Board | Secretary |

If needed, the aforesaid Committee may invite any member of the Council to attend each meeting of this Committee. The session of the meeting of the Special Economic Zones Trouble Shooting Committee is convened upon the invitation by the Secretary of the Special Economic Zones Trouble Shooting Committee according to the instructions of the Co-Chairmen of the said Committee.

4.2. Cambodian Special Economic Zones Board

The Cambodian Special Economic Zones Board is the “One-Stop Service” in charge of the development, management and supervision of the operations of the Special Economic Zones.

The duties of the Cambodian Special Economic Zones Board are:

1. to be the “Etat-Major” of the Royal Government of Cambodia in relation to the policy and strategy, and to initiate plans and set directions for the development of Special Economic Zones in the Kingdom of Cambodia;
2. to determine the principles and regulations pertaining to the appointment of the Special Economic Zone Administration, to the establishment of the “One-Stop Service” mechanism in the zone, to the management of the general administration and functioning of the zone, to dispute resolution and eventual dissolution of the zone;
3. to approve tax and non-tax incentives to the Zone Developers and provide guidance to the Special Economic Zone Administration on eligible incentives for the Zone Investors pursuant to the laws and relevant provisions in force;
4. to prepare guidelines on management and workers training, environment, construction, import/export, entitlement to investment incentives and other technical affairs, including facilitating the relations with the ministries or institutions of the Royal Government of Cambodia in order to ensure smooth and effective functioning of the Special Economic Zones;
5. to inspect all irregular activities in the zone; and
6. to solve all requests related to the interests of the Zone Developers, Zone Investors, workers, employees, employers and other issues of technical and legal matters.

4.3. Special Economic Zone Administration:

The Special Economic Zone Administration is the “One-Stop Service” mechanism set up by the Cambodian Special Economic Zones Board in order to be permanently stationed in each Special Economic Zone and is structured and has the duties as follows:

1. The composition of the Special Economic Zone Administration is:

Unofficial Translation

- | | |
|---|----------|
| - Representative of the Cambodian Special Economic Zones Board | Chairman |
| - Representative of the Custom and Excise Department | Member |
| - Representative of the CAMCONTROL | Member |
| - Representative of the Ministry of Commerce | Member |
| - Representative of the Ministry of Labor and Vocational Training | Member |

The above members shall be appointed by each line ministry or institution to be permanently stationed at each zone upon its operation.

2. The office of the Special Economic Zone Administration located in the Special Economic Zone is provided by the Zone Developer, who shall supply materials, water, electricity, accommodations, and provide other supports as deemed necessary.
3. All aforementioned relevant ministries or institutions shall delegate to their representative sufficient power to make decisions on behalf of the ministry or institution in accordance with their respective authority in the zone.
4. The salary of the officials of the Special Economic Zone Administration shall be paid by the line ministry or institution.
5. Each Special Economic Zone Administration shall have its own stamp for its official use on all documents used for the work of the Special Economic Zone Administration.

The duties of the Special Economic Zone Administration are:

- a. to control, based on respective competence, the entry and exit of goods, means of transport and people into and from the zone. Process custom formalities for import-export of goods and facilitate administrative formalities with the line ministries or institutions of the Royal Government of Cambodia for the functioning of the zone.

Unofficial Translation

- b. to control the implementation of the work of the Zone Developer and Zone Investors in relation to the activities in the zone in compliance with the prescribed principles.
- c. to examine the Investment Proposals for registration, award incentives, issue permits, licenses, and certificates of origin of products requested by Zone Investors, such decisions being made at the zone itself.
- d. to control the activities in the zone according to its respective competence.
- e. to cooperate with the Zone Developer to address issues under its jurisdiction.
- f. to facilitate all relevant formalities in a prompt and efficient manner.
- g. to prepare monthly, quarterly, semester and annual reports on activities of the zone to the relevant ministries or institutions, the Cambodian Special Economic Zones Board, and the Provincial or Municipal Investment Sub-Committee.
- h. to perform other tasks in order to coordinate and address requests of the Zone Investors with regard to ministries or institutions of the Royal Government.

4.4. The Zone Developer:

The Zone Developer performs activities under the applicable laws in the Kingdom of Cambodia.

The Zone Developer has the following duties:

- a. to have sufficient capital and means to develop the infrastructures in the zone, including the human resources to manage the activities of the zone.
- b. to have land and legal possession of land in order to establish the zone.
- c. to construct infrastructures in the zone, including electricity, water, road, and telecommunication networks, environment protection and management network, build warehouses, fire-fighting station and other necessary facilities.

Unofficial Translation

- d. to lease the land, provide services to the Zone Investors, specify the rent and service fees to the Zone Investors, including fees for water, electricity, building, telecommunication networks, cleaning in the public area, security personnel and others facilities used for the daily operations of the Zone Investors.
- e. to arrange security personnel and ensure good public order in the zone at all time.
- f. to adopt the rules pertaining to services in the zone, including internal regulation of the zone, and general rules for the Zone Investors and determine the types of business, production and services permitted to operate in the zone in accordance with the nature of the zone.
- g. to promote and attract investments in the zone and provide detailed information on the formalities, procedures, and eligible benefits for investing in the zone.
- h. to maintain and repair the infrastructures, ensure the quality and hygiene and be fully responsible under the laws for all irregular activities and non-compliance with the instructions of the Cambodian Special Economic Zones Board.
- i. to submit reports to the Cambodian Special Economic Zones Board upon request and fulfill tax obligations by maintaining proper accounting books, as instructed by the Ministry of Economy and Finance; and
- j. to cooperate with and assist the Special Economic Zone Administration regarding the functioning of the zone and maintain close relationship with local authorities in order to solve related issues.

CHAPTER 4

INCENTIVES FOR THE SPECIAL ECONOMIC ZONE

Article 5: Procedures for Incentives

The Cambodian Special Economic Zones Board examines and provides incentives to all Special Economic Zones in the Kingdom of Cambodia:

5.1. The proposal for tax exemption on the import of materials, equipments and construction materials for the construction of the zone by the Zone Developer shall be submitted to the Cambodian Special Economic Zones Board for review and decision.

5.2. Duty exemption on import of production equipments, construction materials and production inputs shall be approved for the Zone Investors according to the proposal and in compliance with the law. The zone investor shall prepare a list of production equipments, construction materials and Production Inputs to be imported and submit it to the Special Economic Zone Administration for approval at the zone itself. Subsequently, the Special Economic Zone Administration only report its decision to the Cambodian Special Economic Zones Board and relevant institutions for information.

5.3. Eligible fiscal incentives for the Zone Investor shall be specified in the Final Registration Certificate to be issued to the Zone Investor in accordance with the Law and Sub-Decree on the Implementation of the Law on the Amendment to the Law on Investment of the Kingdom of Cambodia in force.

Article 6: Tax Incentives

6.1. The Zone Developer shall receive the following incentives for their investment activities:

(a) Tax on Profit: The tax on profit exemption period shall be provided for a maximum period of 9 (Nine) years in compliance with Article 14 New, point 14.1 of the Law on Investment of the Kingdom of Cambodia.

(b) Import Duties and other Taxes: The import of equipments and construction materials to be used for infrastructure construction in the zone shall be allowed and exempted of import duties and other taxes.

6.2. The Zone Investor shall receive duty and tax incentives as provided in Article 14 New, point 14.9 of the Law on Investment of the Kingdom of Cambodia and other relevant regulations.

6.3. The Zone Investor entitled to the incentive on Value Added Tax at the rate of 0% shall record the amount of tax exemption for its every import. The said record shall be

disregarded if the Production Outputs are re-exported. In case the Production Outputs are imported into the domestic market, the Zone Investor shall refund the amount of Value Added Tax as recorded in comparison with the quantity of export.

Article 7: Other Incentives

- 7.1.** The Zone Developer shall receive custom duty exemption on the import of machineries, equipments for the construction of the road connecting the town to the zone, and other public services infrastructures for the public interests as well as for the interests of the zone.
- 7.2.** The Zone Developer may request, under the form of a temporary admission (AT) on the import of means of transport and machineries used for the construction of the infrastructures in accordance with the laws and regulations in force.
- 7.3.** All imports by the Zone Developer and the Zone Investor shall comply with the relevant regulations on the Pre-Shipment Inspection (PSI).
- 7.4.** The Zone Developer, the Zone Investor and foreign employees have the right to transfer abroad all their income derived from the investment and salary received in the zone via banks after payment of tax.
- 7.5.** Apart from the fiscal incentives, the Zone Developer and the Zone Investor are entitled to obtain the investment guarantees as stated in Article 8 New, Article 9 New and Article 10 New of the Law on Investment in the Kingdom of Cambodia and other relevant regulations.
- 7.6.** The Zone Developer may obtain a land concession from the State for the establishment of a Special Economic Zone in areas along the borders or in isolated regions, in accordance with the Land Law, and may lease this land to the Zone Investors.

CHAPTER 5

SPECIAL RULES RELATED TO THE MANAGEMENT OF EXPORT PROCESSING ZONE OF THE SPECIAL ECONOMIC ZONE

Article 8: Terms of the Export Processing Zone

The Export Processing Zone of the Special Economic Zone is an area surrounded by a fence and has specific entrances/exits determined by the Cambodian Special Economic Zones Board.

Only the workers, employees, employers, visitors and competent agents duly authorized can enter or exit the zone premises and premises of the Zone Investors during working hours. At all instance, any person is not allowed to stay after working hours in the Export Processing Zone and the premise of the Zone Investors, except for the authorized permanent guards and persons authorized by the Special Economic Zone Administration.

Article 9: Time for entry into and exit from the Export Processing Zone

Scheduled time for entry into and exit from the Export Processing Zone for the authorized persons, including the import-export of goods shall be determined by the internal rules of the Special Economic Zone Administration according to the agreement between the Zone Developer and the Special Economic Zone Administration.

Article 10: Import-Export of Goods into or from the Export Processing Zone

Goods imported into or exported from the Export Processing Zone shall be done in accordance with the following regulations:

10.1. Import-Export of Goods into or from the Export Processing Zone shall be considered as Import-Export of Goods into or from the Kingdom of Cambodia which requires the owner of the goods to fulfill the formalities of import-export with the competent authority in the Export Processing Zone prior to its import-export. These goods shall be packed and properly sealed by customs officer before being imported into or being exported from the Export Processing Zone.

10.2. The aforementioned competent agent shall prepare simplified and transparent procedures, and do not cause any difficulty for the control of those goods.

10.3. No retail business or related activities shall be located in the Export Processing Zone, even though it is conducted for serving the public or social interests.

10.4. The Zone Investor, although being the owner, shall not use the Production Outputs produced in the Export Processing Zone without permission from the Special Economic Zone Administration.

10.5. The Zone Investor in the Export Processing Zone may request from the Special Economic Zone Administration to purchase goods from the domestic market or from investor, who is in the General Industrial Zone for production needs by entering specific contracts. Each sale and purchase shall be examined by the customs agent to the Special Economic Zone.

With regard to the sale into the domestic market of the Production Outputs which are not of proper quality, inferior quality or out-of-date goods and that the Zone Investor cannot export, the Zone Investor shall make the same request for approval as the one done for the purchase of goods into the zone.

All goods which are diverted in the domestic market, in whatever conditions, shall be required to fulfill the same formalities as goods imported into the Kingdom of Cambodia and shall be subject to import duties and other applicable taxes.

10.6. The Special Economic Zone Administration shall have the authority to investigate at any time all suspicious cases related to irregular activities of the Zone Investors regarding the import-export, if necessary, and shall formally inform the Zone Developer and the Cambodian Special Economic Zones Board.

10.7. Any violation, by the Zone Investor in any area of the Export Processing Zone, of the principles of movement of goods, not related to the intended purpose, not compliant to the environment management regulations, production regulations, production of non-authorized goods, non-conformity with production standards, or use of benefits provided by the State in purposes other than the authorized ones, are subject to fine and punishment in accordance with the applicable laws and regulations.

CHAPTER 6

LABOR FORCE

Article 11: Usage and Management of the Labor force

The use and management of the Labor force in the Special Economic Zone shall be assured with rights and protected by the Constitution of the Kingdom of Cambodia. Workers and employees working in the Special Economic Zone shall have the right to salary, benefits, work security and conditions for the safeguard of health as stated in the Labor Law, the Law on the Social Security for all persons governed by the provisions of the Law on Labor and applicable regulations.

Foreign managers, technicians or experts may be employed, provided that the number of foreign staff does not exceed 10% (Ten) of the total number of its personnel.

Foreign Zone Developers and Zone Investors may be accompanied by their spouse and dependents and shall have the right to obtain a resident visa in accordance with the Immigration Law of the Kingdom of Cambodia.

Use of Labor force by recruiting and hiring Cambodian workers and employees or foreign labor forces in the proportion stated above, including the bringing of dependents, shall be done in accordance with the Labor Law and the Immigration Law, as well as other applicable regulations.

CHAPTER 7

VOCATIONAL TRAINING

Article 12: Training

The Zone Developer has the duty to cooperate with the Ministry of Labor and Vocational Training in order to facilitate the training of Cambodian workers, employees and promote new knowledge and skills to workers and employees with specific and effective programs.

CHAPTER 8

DISPUTE RESOLUTION AND VIOLATION

Article 13:

Any Special Economic Zone located in any province-municipality of the Kingdom of Cambodia shall be under the jurisdiction of the courts of that province-municipality in case of any violations, including criminal case.

Article 14:

The Zone Developers, Zone Investors, workers, employees, employers, and civil servants who perform their activities and works in the zone and violate any regulations specified in the Special Economic Zone shall be punished in accordance with the applicable laws.

Government officials from ministries or institutions as well as officials of the Special Economic Zone Administration are prohibited to interfere in the development operations of the zone.

Any government official who acts contrary to the duties and delegation of power provided by his ministry or institution, as the case may be, shall be punished in accordance with the provisions of the Law on Civil Servants Statute in force.

CHAPTER 9

FINAL PROVISION

Article 15:

Provisions of the Law on Investment of the Kingdom of Cambodia and all relevant laws and regulations shall apply to all activities in the Special Economic Zone whenever not specified in this Sub-Decree.

Article 16:

This Sub-Decree shall be updated according to the changing circumstances and needs of the prevailing situations during its implementation upon the request of the Cambodian Special Economic Zones Board and approval by the Special Economic Zones Trouble Shooting Committee and, in the meanwhile, shall be arranged to become the Law on the Special Economic Zone in order to ensure the transparency and confidence from the investors.

Article 17:

The Minister in charge of the Council of Ministers, Minister of Interior, Minister of Economy and Finance, Minister of Commerce, Minister of Industry, Mines and Energy, Minister of Environment, Minister of Land Management, Urbanism and Construction, Ministers of all Ministries, Heads of Institutions, Provincial-Municipal Governors and related entities shall efficiently implement this Sub-Decree from the date of the signature onward.

Phnom Penh, December 29, 2005

Prime Minister

Signed and Sealed

Hun Sen

Submitted to

Samdech Prime Minister

by Senior Minister, Minister of Economy and Finance

First Vice chairman of CDC

Keat Chhon

CC:

- Ministry of the Royal Palace
- General Secretariat of the Constitutional Council
- General Secretariat of the Senate
- General Secretariat of the National Assembly
- Cabinet of Prime Minister
- General Secretariat of the Royal Government
- As stated in Article 17
- Documents and Archives

KINGDOM OF CAMBODIA

Nation Religion King



ROYAL GOVERNMENT OF CAMBODIA

N° 28 ANKr.BK

ANUKRET (SUB-DECREE)

ON

**THE AMENDMENT OF ARTICLE 4 POINT (4.1) OF SUB-DECREE N° 148 DATED 29-
DECEMBER 29,2005 ON THE ESTABLISHMENT AND MANAGEMENT
OF THE SPECIAL ECONOMIC ZONE**

ROYAL GOVERNMENT

- Having seen the Constitution of the Kingdom of Cambodia
- Having seen Reach Kret no. NS/RKT/0704/124 dated 15 July 2004, on the appointment of the Royal Government of the Kingdom of Cambodia;
- Having seen Reach Kram No. 02/NS/94 dated 20 July 1994, promulgating the Law on the Organization and Functioning of the Council of Ministers,
- Having seen the Reach Kram N° 03/NS/94 dated August 05, 1994 promulgating the Law on Investment of the Kingdom of Cambodia and the Royal Kram NS/RKM/0303/009 dated March 24, 2003 promulgating the Law on the Amendment to the Law on Investment of the Kingdom of Cambodia
- Having seen the Reach Kram N° NS/RKT/0306/111 dated March 04, 2006 on the terminating of the function of Samdech Krom Preah Norodom Ranariddh as Special advisor to the Royal Government and the Co-Chairman of the Council for the Development of Cambodia
- Having seen the Sub-Decree IT 147 ANKr.13K dated December 29, 2005 on the Organization and Functioning of the Council for the Development of Cambodia
- Having seen the Sub-Decree No. 148 ANKr.BK dated December 29, 2005 on the Establishment and Management of the Special Economic Zone
- Having seen the Sub-Decree No. 27 ANKLBK dated March 14, 2006 on the Adjustment in Article 1 of the Sub-Decree No.147 dated December 29, 2005 on the Organization and Functioning of the Council for the Development of Cambodia

Unofficial Translation

- In pursuant to the needs of the Council for the Development of Cambodia

HEREBY DECIDED

Article I:

Amended article 4, point 4.1 and some words of annukret No.148 ANKR.BK dated December 29, 2005 as follows:

Article 4, Point 4.1 New

The Special Economic Zones Trouble Shooting Committee:

The Special Economic Zones Trouble Shooting Committee has the duty to promptly settle all issues occurring in the Special Economic Zones, whether pertaining to technical or legal aspects, or issues under the joint jurisdiction of ministries or institutions and beyond the competence of the Special Economic Zone Administration or the Cambodian Special Economic Zones Board.

The Special Economic Zones Trouble Shooting Committee has the further duty to be a mechanism to receive any complaint, and find solutions to that complaint filed by Zone Developers as well as by Zone Investors.

This Committee is located at the Council and has the right to use the Council's stamp for its activities.

The composition of the Special Economic Zones Trouble Shooting Committee is as follows:

1- Chairman of the Council for the Development of Cambodia	Chairman
2- Minister of the Council of Ministers	Member
3- Minister of Economy and Finance	Member
4- Minister of Commerce	Member
5- Minister of Land Management, Urbanism and Construction	Member
6- Minister of Environment	Member
7- Minister of Industry, Mines and Energy	Member
8- Minister of Public Works and Transportation	Member
9- Minister of Labor and Vocational Training	Member
10- Secretary General of the Council for the Development of Cambodia	Member
11- Secretary General of the Cambodian Special Economic Zones Board	Secretary

If needed, the aforesaid Committee may invite any member of the Council to attend each meeting of this Committee. The session of the meeting of the Special Economic Zones Trouble Shooting Committee is convened upon the invitation by the Secretary of the Special Economic

Unofficial Translation

Zones Trouble Shooting Committee according to the instructions of the Chairman of the said Committee.

Article 2:

The Minister in charge of the Office the Council of Ministers, the Minister of Economy and Finance, the Minister of Planning, the Minister of Commerce, the Council for the Development of Cambodia, Ministers and Secretaries of State of all relevant ministries and institutions, and all relevant provincial and municipal Governors and those listed in Article 1 shall effectively implement this Sub-Decree from the date of signature.

Phnom Penh, March 14, 2006

Prime Minister

Samdech Akka Moha Sena Padei

Techo HUN SEN

Submitted to

Samdech Prime Minister

by the First Secretary of State of

Economy and Finance and Vice Chairman of the CDC

Kong Vibol

CC:

- Ministry of the Royal Palace
- General Secretariat of Constitutional Council
- General Secretariat of the Senate
- General Secretariat of the National Assembly
- Cabinet of Samdech Prime Minister
- General Secretariat of the Royal Government
- As in Article 2
- Documents - Archives

KINGDOM OF CAMBODIA

Nation Religion King

Royal Government of Cambodia

No. 18 ANKr.BK

SUB-DECREE

ON

**AMENDMENT ON ARTICLE 4 POINT 4.1 AND POINT 4.3 OF THE SUB-DECREE
No. 148 ANKr.BK DATED 29 DECEMBER 2005 ON THE ESTABLISHMENT AND
MANAGEMENT OF THE SPECIAL ECONOMIC ZONE**

ROYAL GOVERNMENT

- Having seen the Constitution of the Kingdom of Cambodia;
- Having seen Reach Kret no. NS/RKT/0704/124 dated 15 July 2004, on the appointment of the Royal Government of the Kingdom of Cambodia;
- Having seen Reach Kram No. 02/NS/94 dated 20 July 1994, promulgating the Law on the Organization and Functioning of the Council of Ministers,
- Having seen Preah Reach Kram No. 03/NS/94 dated August 05, 1994 promulgating the Law on Investment in the Kingdom of Cambodia and Preah Reach Kram No. NS/RKM/0303/009 dated March 24, 2003 promulgating the Law on the Amendment of the Law on Investment of the Kingdom of Cambodia;
- Having seen Preah Reach Kram No. NS/RKM/0297/03 dated February 24, 1997 promulgating the Law on Taxation and Preah Reach Kram No. NS/RKM/0303/010 dated March 31, 2003 promulgating the Law on Amendment on the Law on Taxation;
- Having seen Kret of Council of State of State of Cambodia No. 57 Kr. dated July 26, 1989 on the Tax on Import and Export Goods;
- Having seen the Sub-Decree No. 111 ANKr.BK dated September 27, 2005 on the implementation of the Law on the Amendment of the Law on Investment of the Kingdom of Cambodia;
- Having seen the Sub-Decree No. 147 ANKr.BK dated December 29, 2005 on the Organization

Unofficial Translation

and Functioning of the Council for the Development of Cambodia;

- Having seen the Sub-Decree No. 148 ANKr.BK dated December 29, 2005 on the Establishment and Management of the Special Economic Zone;
- Having seen the Sub-Decree No. 28 ANKr.BK dated 14 March 2006 on the amendment on Article 4 Point 4.1 of the Sub-Decree No. 148 ANKr.BK dated 29 December 2005 on the Establishment and Management of the Special Economic Zone;
- Having seen the request of the Council for the, Development of Cambodia; and
- Pursuant to the needs of the Royal Government.

HEREBY DECIDED

Article 1:

Article 4, point 4.1 and point 4.3 of the Sub-Decree No. 148 ANKr.BK dated 29 December 2005, shall be amended as follows:

A. Article 4: item 4.1 New

- Special Economic Zones Trouble Shooting Committee (EZ TSC)

The Special Economic Zones Trouble Shooting Committee:

The Special Economic Zones Trouble Shooting Committee has the duty to promptly settle all issues occurring in the Special Economic Zones, whether pertaining to technical or legal aspects, or issues under the joint jurisdiction of ministries or institutions and beyond the competence of the Special Economic Zone Administration or the Cambodian Special Economic Zones Board.

The Special Economic Zones Trouble Shooting Committee has the further duty to be a mechanism to receive any complaint, and find solutions to that complaint filed by Zone Developers as well as by Zone Investors.

This Committee is located at the Council and has the right to use the Council's stamp for its activities.

The composition of the Special Economic Zones Trouble Shooting Committee is as follows:

- | | |
|--|----------|
| 1. Chairman of the Council for the Development of Cambodia | Chairman |
| 2. Minister of interior | Member |
| 3. Minister of the Council of Ministers | Member |
| 4. Minister of Economy and Finance | Member |

Unofficial Translation

- | | |
|--|------------|
| 5. Minister of Commerce | Member |
| 6. Minister of Land Management, Urbanism and Construction | Member |
| 7. Minister of Environment | Member |
| 8. Minister of Industry, Mines and Energy | Member |
| 9. Minister of Public Works and Transportation | Member |
| 10. Minister of Labor and Vocational Training | Member |
| 11. Secretary General of the Council for the Development of Cambodia | Member |
| 12. Secretary General of the Cambodian Special Economic Zones Board | Secretary. |

If needed, the aforesaid Committee may invite any member of the Council to attend each meeting of this Committee. The session of the meeting of the Special Economic Zones Trouble Shooting Committee is convened upon the invitation by the Secretary of the Special Economic Zones Trouble Shooting Committee according to the instructions of the Chairman of the said Committee.

B. Article 4 point 4.3 New

- Special Economic Zone administration:

is the "One-Stop Service" mechanism set up by the Cambodian Special Economic Zones Board in order to be permanently stationed in each Special Economic Zone and is structured and has the duties as follows:

1. The composition of the Special Economic Zone Administration is:

- | | |
|---|----------|
| - Representative of the Cambodian Special Economic Zones Board | Chairman |
| - Representative of the Provincial/Municipal Authorities | Member |
| - Representative of the Custom and Excise Department | Member |
| - Representative of the CAMCONTROL | Member |
| - Representative of the Ministry of Commerce | Member |
| - Representative of the Ministry of Labor and Vocational Training | Member |

The above members shall be appointed by each line ministry or institution to be permanently stationed at each zone upon its operation.

2. The office of the Special Economic Zone Administration located in the Special Economic Zone is provided by the Zone Developer, who shall supply materials, water, electricity, accommodations, and provide other supports as deemed necessary.

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3. All aforementioned relevant ministries or institutions shall delegate to their representative sufficient power to make decisions on behalf of the ministry or institution in accordance with their respective authority in the zone.
4. The salary of the members of the Special Economic Zone Administration shall be paid by the line ministry or institution.
5. Each Special Economic Zone Administration shall have its own seal for its official use on all documents used for the work of the Special Economic Zone Administration.

The duties of the Special Economic Zone Administration are:

- a. to control, based on respective competence, the entry and exit of goods, means of transport and people into and from the zone. Process custom formalities for import-export of goods and facilitate administrative formalities with the line ministries or institutions of the Royal Government of Cambodia for the functioning of the zone.
- b. to control the implementation of the work of the Zone Developer and Zone Investors in relation to the activities in the zone in compliance with the prescribed principles.
- c. to examine the Investment Proposals for registration, award incentives, issue permits, licenses, and certificates of origin of products requested by Zone Investors, such decisions being made at the zone itself.
- d. to control the activities in the zone according to its respective competence.
- e. to be jointly responsible for the security, public order and settlement of disputes or other problems, it may be arising, in order to protect the legal interests of the zone's developer, zone's investor and workers.
- f. to cooperate with the Zone Developer to address issues under its jurisdiction;
- g. to facilitate all relevant formalities in a prompt and efficient manner; semester
- h. to prepare monthly, quarterly, semester and annual reports on activities of the zone to the relevant ministries or institutions, the Cambodian Special Economic Zones Board, and the Provincial or Municipal Investment Sub-Committee; and
- i. to perform other tasks in order to coordinate and address requests of the Zone Investors with regard to ministries or institutions of the Royal Government.

Article 2:

The- Minister in charge of the Office the Council of Ministers, the Minister of Interior, the Minister of Economy and Finance, the Council for the Development of Cambodia, the Minister of Commerce, Minister of

Unofficial Translation

Industry, Mine and Energy, Minister of Environment, Minister of Urban Planning, Land Management and Construction, Ministers and Secretaries of State of all relevant ministries and institutions, and all relevant provincial and municipal Governors and relevant agencies shall effectively implement this Sub-Decree from the date of signature.

Phnom Penh, February 22, 2008

Prime Minister

Samdech Akka Moha Sena Padei

Techo HUN SEN

Submitted to

Samdech Akka Moha Sena Padei Techo HUN SEN

Prime Minister of the Kingdom of Cambodia

by the Secretary General of the CDC

Secretary General of the CSEZB

Sok Chenda

CC:

- Ministry of the Royal Palace
- General Secretariat of Constitutional Council
- General Secretariat of the Senate
- General Secretariat of the National Assembly
- Cabinet of Samdech Prime Minister
- General Secretariat of the Royal Government
- As in Article 2

KINGDOM OF CAMBODIA
Nation Religion King

ROYAL GOVERNMENT OF CAMBODIA

No. 152 ANK.B

ANUKRET

On

**Establishment of Department of Excise, Department of Customs Regime and Department
of Free Zone Management under the General Department of Customs and Excise of
Cambodia**

THE ROYAL GOVERNMENT OF CAMBODIA

- Having seen the Constitution of the Kingdom of Cambodia;
- Having seen Reach Kret no. NS/RKT/0704/124 dated 15 July 2004, on the appointment of the Royal Government of the Kingdom of Cambodia;
- Having seen Reach Kram No. 02/NS/94 dated 20 July 1994, promulgating the Law on the Organization and Functioning of the Council of Ministers,
- Having seen Reach Kram No. 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 No. NS/RKM/0707/017 dated 20 July 2007, promulgating the Law on Customs;
- Having seen Anukret No. 04/ANK/BK dated 20 January 2000, on the Organization and Functioning of the Ministry of Economy and Finance;
- Having seen Anukret No. 134/ANK/BK dated 15 September 2008, on promoting Department of Customs and Excise, Department of Taxation and Department of Treasury of the Ministry of Economy and Finance to General Department of Customs and Excise of Cambodia, General Department of Taxation and General Department of Treasury under the Ministry of Economy and Finance;
- Referred to the Proposal of the Ministry of Economy and Finance.

HEREBY DECIDES

Article1.-

Establish Department of Excise, Department of Customs Regime and Department of Free Zone Management under the General Department of Customs and Excise of Cambodia, Ministry of Economy and Finance.

After establishing the above three departments, organization chart of the General Department of Customs and Excise of Cambodia is in the annex to this Anukret.

Article2.-

Department of Excise shall have the following duties:

- To propose the duty and tax policy, managing production, importation-exportation, distribution and storage of petroleum products and products subject special taxes determined by the Ministry of Economy and Finance;
- To set up master plan and action plan for development of excise sector and trade facilitation through each Customs regime of Customs and Excise administration;
- To manage, control import-export clearance, the collection of duties and taxes, distribution, transportation, movement and storage of petroleum products throughout the country including warehouses or business premises;
- To manage process of the business premises producing goods bearing special taxes, duty-free shops, postal package clearance determined by the Ministry of Economy and Finance and as well as cooperate with other competent institutions in order to investigate and suppress Customs frauds related to these business operations;
- To perform other duties determined by the Ministry of Economy and Finance.

Department of Excise leads by a director and have some deputy-directors as assistant.

Article3.-

Department of Customs Regime shall have the following duties:

- To participate in policy preparation for managing investment activities and import-export activities done by non-governmental organizations, embassies, government institutions and other persons with preferential Customs regime;
- To examine and manage the issuance of import-export permit with preferential Customs regimes determined by the General department of Customs and excise

Unofficial Translation

of Cambodia and investigate and control the consumption of materials and all kinds of exempted goods under specified purposes;

- To arrange post clearance audit on Customs declaration and attached documents. Make conclusion and take a proper measure if necessary;
- To perform other duties determined by the Ministry of Economy and Finance.

Department of Customs Regime leads by a director and have some deputy-directors as assistant.

Article 4.-

Department of free zone management shall have the following duties:

- To participate in policy preparation for managing the functioning of free zones in the Kingdom of Cambodia especially all Special Economic Zones in accordance with existing laws and regulations, internationally best practices and Kyoto Convention on the Simplification and Harmonization of Customs Procedures in order to assure the smoothness and quickness of the import-export clearance of goods out of and into the zones;
- To participate with Cambodian Special Economic Zones Board in examining request for import of equipment, materials and other goods for construction of infrastructure of zone developer;
- To coordinate for effective participation of competent Customs officers to work permanently with Special Economic Zone Administration in examining and approving on the spot the incentives on import of production equipments, construction materials and other production inputs of investor in the zone;
- To manage, examine and verify the compliance in implementing duties and tasks of the zone developer and investors during the construction of infrastructure and production premise, and conducting business;
- To manage and lead directly on the Customs and excise offices to Free Zone or to Special Economic Zone;
- To perform other duties determined by the Ministry of Economy and Finance.

Department of Free Zone Management leads by a director and have some deputy-directors as assistant.

Article5.-

Department of Excise and Customs Regime stated in article 4 and 7 of Anukret No134ANK.BK dated 15 September, 2008 on promoting Department of Customs and Excise,

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Department of Taxation and Department of Treasury of the Ministry of Economy and Finance to General Department of Customs and Excise of Cambodia, General Department of Taxation and General Department of Treasury under the Ministry of Economy and Finance shall be replaced by Department of Excise and Department of Customs Regime indicated in article 1, 2 and article 3 of this Anukret.

Article 6.-

Any regulations contradict to this Anukret shall be consider nullified.

Article 7.-

Minister in charge of the Council of Minister, Minister of Economy and Finance, Secretaries of state of concerned ministries and institutes shall respectively implement this Anukret from the date of signature herein.

Phnom Penh, 06 October 2008

Prime Minister

Signature

Samdach Akka Moha Sena Padei Techo HUN SEN

Having submitted to

Samdech Akka Moha Sena Padei Techo

HUN SEN Prime Minister for Signatory

Signature

Keat Chhon

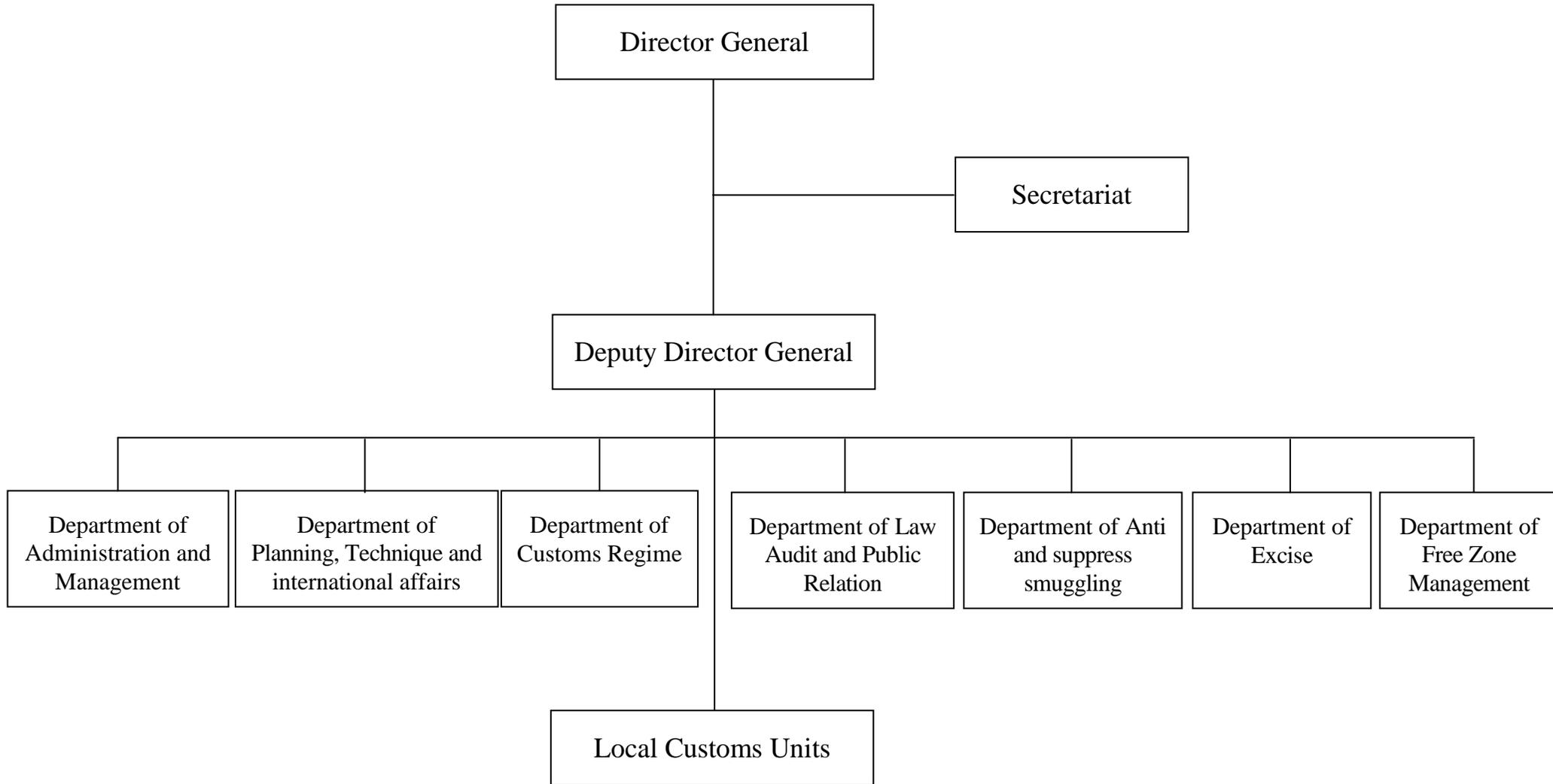
Minister of Economy and Finance

C C:

- Ministry of Royal Palace
- Secretariat General of Constitutional Council
- Secretariat General of Senate
- Secretariat General of the National Assembly
- Secretariat General of Royal Government
- Cabinet of Samdach Akka Moha Sena Padei Techo
- **HUN SEN** Prime Minister of the Kingdom of Cambodia
- All municipal/provincial authorities
- As Article 7
- Official Journal
- Document-Archives

ANNEX OF ANUKRET N152 ANK.BK DATED 06 OCTOBER 2008

THE ORGANIZATIONAL CHART OF THE GENERAL DEPARTMENT OF CUSTOMS AND EXCISE OF CAMBODIA



Prakas and Letters

Ministry of Economy and Finance

KINGDOM OF CAMBODIA

Nation Religion King

Ministry of Economy and Finance

No. 145 MEF.KR

Phnom Penh, 06 February 2001

PRAKAS

On

The Procedures for the Management of Imported and Exported Goods of Supporting Industry within the Framework of Law on Investment of the Kingdom of Cambodia

Senior Minister,

Minister of Economy and Finance

- Having seen the Constitution of the Kingdom of Cambodia;
- Having seen Reach Kret No.NS/RKT/1198/72 dated 30 November, 1998 on the Appointment of the Royal Government of Cambodia;
- Having seen Reach Kram No.02/NS/94 dated 20 July, 1994 promulgating the Law on the Organization and Functioning of the Council of Ministers;
- Having seen Reach Kram No. NS/RKT/0196/18 dated 24 January 1996 promulgating the Law on the Establishment of the Ministry of Economy and Finance;
- Having seen Reach Kram No. NS/RKT/0297/03 dated 24 February, 1997 promulgating the Law on Taxation;
- Having seen the Law on Taxes on Imported and Exported Goods promulgated by State Council's Kret No.57 KR dated 26 July 1989;
- Having seen the Law on Investment of the Kingdom of Cambodia promulgated by Reach Kram No. 03 NS/94 dated 05 August, 1994;
- Having seen Anukret No.88 RNK.BK dated 29 December, 1997 on the Implementation of Law on Investment of the Kingdom of Cambodia;
- Having seen Anukret No.53 RNK.BK dated 11 June, 1999 on the Amendment of Anukret No.88 RNK.BK dated 29 December, 1997 on the Implementation of Law on Investment of the Kingdom of Cambodia;
- Having seen Anukret No.04 RNK.BK dated 20 January 2000, on the Organization and Functioning of the Ministry of Economy and Finance;
- Having seen Anukret No.114 RNK.BK dated 25 December, 1999 on Value Added Tax-VAT
- Having seen letter No. 110 SCN.PS dated 27 January, 1999 of the Council of Ministers;

Unofficial Translation

- Having seen Prakas No. 2895/99 AKA dated 09 December, 1999 on the Incentives for Supporting Industry In the Following Years
- The priority task of the Ministry of Economy and Finance

Hereby Decides

Praka 1: All kinds of imported goods of the investors, which receive incentives within the framework of Law on Investment of the Kingdom of Cambodia for supporting industry, shall be utilized in the purpose officially approved by the Council for Development of Cambodia (CDC) “Cambodian Investment Board-CIB”.

Praka 2: Selling, purchasing, leasing and renting, borrowing and lending and transferring goods approved by the Council for Development of Cambodia -CDC/CIB shall comply with the provision of Anukret No.88 RNK.BK dated 29 December, 1997 point 20.2 and provision of Circulation No.165/00 RK dated 20 January, 2000 on the utilization management and incentives for investment companies.

Praka 3: Department of Customs and Excise shall assign investigation team to conduct post clearance audit on activities of supporting industry and examine other relevant premises thought to be important for this task.

Praka 4: The owners of the factories and investment enterprises of supporting industry shall provide investigation officials important tables and documents clearly specifying the description and quantity of goods which:

a-Have been imported

b-Have been utilized in production process

c-Have been out-right exported or re-exported after being temporarily imported

d-Have been sold in local markets for home use

e-Have been destroyed under the control of competent authority

f-Have been kept in the warehouse (imported materials and products to be exported)

g-Have been sold, bought, borrowed, rented, transferred, and

- Production technical standards and production capacity

- Purchase and sale or supplies contract

- Other important documents

These documents shall be kept for 10 years (ten years).

Praka 5: The owners of factories, enterprises, and investment companies have the duties to assist officials in necessary tasks such as providing labor forces, tools, and the places to perform actual investigation and examination.

Officials have the duties to report the inter-institutional mechanisms MEF/CDC the regularity of documents needed as the basis for providing incentives to factories, investment enterprises within the category of supporting industry.

Praka 6: When identifying irregularities in any premises, investigation team shall gather information and report immediately and request for decision from higher hierarchy according to procedures in force.

Unofficial Translation

The recollection of duties and taxes and penalty is the responsibility of the Department of Customs and Excise.

Praka 7: The collection of duties and taxes and penalty is based on the date of final decision on the measures to be applied.

Praka 8: The Department of Customs and Excise has the duties to provide further detailed instructions to ensure the effective implementation of this Prakas.

Praka 9: Any Prakas and regulations contradict to this Prakas shall be deemed null and void.

Praka 10: The Delegate of the Government in charge of Department of Customs and Excise, secretary general, cabinet directors, all relevant units within the Ministry of Economy and Finance shall implement the provisions of this Prakas effectively from the signing date of signature.

Senior Minister

Minister of Economy and Finance

Keat Chhon

Cc:

- Council of Ministers
- All ministries and institutions
- Council for Development of Cambodia (for cooperation and implementation)
- All municipal-provincial halls
- As in Praka 10
- Documents-Archive

KINGDOM OF CAMBODIA

Nation Religion King

Ministry of Economy and Finance

No. 298 MEF

PRAKAS

On

Implementation of Value Added Tax (VAT) on Supporting Industry or Contractor directly Supplying Goods or Services to Serve Export of Garment Industry, Textile Industry, and Shoe Industry



Senior Minister

Minister of Economy and Finance

- Having seen constitution of Kingdom of Cambodia;
- Having seen Reach Kram No NS/RKM/0704/001 dated 13 July 2004 promulgating additional constitution laws to assure normal operation of national institutions;
- Having Seen Reach Kret No NS/RKT/0704/124 dated 15 July 2004 on the Appointment of the Royal Government of Cambodia;
- Having Seen Reach Kram No 02 NS.94 dated 20 July 1994 promulgating the Law on the Organization and Functioning of the Council of Ministers;
- Having Seen Reach Kram No 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 No NS/RKM/0297/03 dated 24 February 1997 promulgating the Law on Taxation and Reach Kram No NS/RKM/0303/010 dated 31 March 2003 promulgating the Law on Amendment of Law on Taxation;
- Having seen Reach Kram No 03/NS/94 dated 05 August 1994 promulgating Law on Investment of the Kingdom of Cambodia and Reach Kram No NS/RKM/0303/009 dated 24 March 2003 promulgating Law on Amendment of the Law on Investment of the Kingdom of Cambodia;
- Having seen Anukret No 04 ANK.BK dated 20 January 2000 on the Organization and Functioning of the Ministry of Economy and Finance;
- Having seen Anukret No 78 ANK.BK dated 18 November 2004 on complement and adjustment of some departments of the Ministry of Economy and Finance;
- Having seen Anukret on VAT No. 114 ANK.BK dated 24 December 1999 amended by Anukret No. 15 ANK.BK dated 07 February 2001;
- Referring to announcement No. 680 SCN dated 28 April 2004 of the council of minister;
- Referring to priority task of the Ministry of Economy and Finance

Praka 1

Supporting industry or contractor directly supplying goods or services to serve export of garment industry, textile industry, and shoe industry shall receive some favors on implementation of VAT.

For purpose of this Prakas:

1. "**Supporting industry**" refers to a qualified investment project written in article 2 (new) of law on amendment of law on investment of the Kingdom Cambodia which directly export or supply its goods or services to serve export of garment industry, textile industry, and shoe industry.
2. "**Contractor**" refers to an enterprise being tax payer under real regime who directly supplies its goods and services at least 80% for supporting the export of garment industry, textile industry, and shoe industry.
3. "**Production Inputs**" refer to inputs including raw materials, semi-finished products, and accessories used in production, which are fully transformed or completely utilized in production process of supporting industry.
4. "**Production Equipment**" refers to machineries and tools basically used for transforming production inputs of supporting industry.
5. Supporting industry or contractor described in paragraph 1 and paragraph 2 above is applicable only for:
 - Enterprise producing packaging materials
 - Enterprise producing thread, cloth, button, hook hanger, nipper and things attached to dress or shoe
 - Laundry, dye, printing on cloth or dress, sew or embroider enterprises

Praka 2

1. Supporting industry is granted favors on implementation of VAT as follows.
 - a. Input VAT
 - VAT, on importation of production inputs and production equipment used in manufacturing goods and services to directly support garment industry, textile industry, and shoe industry, is treated as state burden. In case, these production inputs and production equipment are to be sold to local market, supporting industry shall inform Customs and Excise Department in advance.
 - Purchases of local goods or services must be liable for VAT rate of 10%.
 - b. Output VAT
 - Supply of goods or services for supporting the export of garment industry, textile industry, and shoe industry must be liable for VAT rate of 0%.

Unofficial Translation

- Supply of goods or services to local markets must be liable for VAT rate of 10% and shall pay Customs duty and taxes in accordance with applicable laws and regulations.
2. VAT applied to contractors is favored as follow.
- a. Input VAT
 - Import or local purchase of production inputs and production equipment or services shall be liable for VAT rate of 10% and other taxes of existing law. Contractors can directly obtain production inputs from garment industry, textile industry, and shoe industry who are contracting parties.
 - b. Output VAT
 - Supply of goods or services to support the export of garment industry, textile industry, and shoe industry must be liable for VAT rate of 0%.
 - Supply of goods or services for local markets must be liable for VAT rate of 10%. In case that contractors obtain production inputs from garment industry, textile industry, and shoe industry but are not able to provide enough quantity of goods specified in the contract and do not meet production technical standard, the contractors shall pay VAT on the proportion of goods under the quantity stated in the contract, while garment industry, textile industry, and shoe industry shall pay Customs duty and taxes on production inputs according to existing laws.
3. Calculation of VAT to pay, forward tax credit or refund request shall implement in accordance with the provisions chapter 6 of Anukret on VAT no. 114 ANK.BK dated 24 December 1999 amended by Anukret no. 15 ANK.BK dated 07 February 2001.

Praka 3

Contractors must submit the request with specified form to the Ministry of Economy and Finance in order to receive the favors stated paragraph 2 of Praka 2 above within a period not greater than one year each.

Praka 4

- 1. Supporting industry and contractors shall fulfill following obligations.
 - a. Supporting industry shall monthly report to Customs and Excise Department the quantity of goods in inventory, raw materials and products put in and taken out based on the form attached with this prakas.
 - b. Supporting industry and contractors shall attach supply contract with garment industry, textile industry, and shoe industry along with tax declaration letter and submit to tax department the following month after conclusion of contract.
 - c. Every time of providing of goods or services, supporting industry or contractors shall issue tax invoice to export industry with VAT rate of 0%.

Unofficial Translation

2. In case the conditions in paragraph 2 of Praka 1 or/and paragraph 1 of this Prakas are not fulfilled, the favors in Praka 2 must be withdrawn.
3. Every time of obtaining goods, garment industry, textile industry, and shoe industry shall be responsible for issuing export guarantee letters to supporting industry or contractors based on the form attached with this Prakas. In case the goods or services supplied by supporting industry or contractors are not exported, garment industry, textile industry, and shoe industry shall be responsible for VAT payment and pay Customs duty and taxes including penalty in accordance with applicable laws and regulations

Praka 5

Any provisions or decisions contradict to this Prakas shall be null and void.

Praka 6

Secretary General, Director of Cabinet, Director of Customs and Excise Department, Director of Tax Department and directors of departments within the Ministry of Economy and Finance shall carry out this Prakas from the signatory date onward.

Phnom Penh, 17 June 2005

Keat Chhon

CC:

- Secretariat General of the senate
- Secretariat General of the National Assembly
- Council of ministers
- Council for the Development of Cambodia
- All ministries and institutions
- Provincial and municipality hall
- As Praka 6
- Documents-Archive

**KINGDOM OF CAMBODIA
Nation Religion King**



Export Guarantee Letter

Name:.....Nationality:.....

Age:....., Identity Card/Passort No:.....

Issued by:..... Position in the Company:.....

Company Name:..... VAT TIN:.....

Address:.....

Purchased

No	Goods/Services	Unit	Quantity	Total Amount

From Company Name:..... VAT TIN:.....

Address:.....

I assure that the goods and services purchased above will be exported to foreign country. In case my company does not export or divert the above goods and services to other purposes, I am totally responsible for duties, taxes and penalty in accordance with existing laws.

.....Date dd/mm/yy
Signature

KINGDOM OF CAMBODIA
Nation Religion King

Ministry of Economy and Finance

No. 1735 MEF

Phnom Penh, March 30, 2006

ATTENTION

**H.E. DELEGATE OF THE ROYAL GOVERNMENT OF CAMBODIA IN
CHARGE OF CUSTOMS AND EXCISE DEPARTMENT**

Subject: Procedures for the management of importation of goods into Cambodia via land transportation mean by using sea ports of neighboring countries of Cambodia under Customs Transit Regime of those countries, which are loaded in containers

Pursuant to the above objective, I have the honor to inform His Excellency that due to development of land transportation system and following the wise recommendation of Prime Minister **HUN SEN** during the National Conference on the Strengthening Good Governance for Poverty Reduction and Development in late 2004, the management of import at various international checkpoints has improved remarkably, which causes some incompliant traders to divert the importation from international ports of the Kingdom of Cambodia to ports of neighboring countries for various purposes. This action not only exploits the lower transportation and loading costs but also tends to evade tax and pre-shipping inspection by removing some goods out of the containers in transit and bringing these goods to border areas in small scale and then importing into Cambodia through formally small and big checkpoints as well as in-land corridors, which is difficult to control and violates the goods-in-transit policies of neighboring countries. To reduce these passive activities and to facilitate international trade in a simple and equitable way, the Ministry of Economy and Finance would like to set some temporary procedures for the management of these goods as follows:

1- Permit empty containers and trailers for loading exported and imported goods to enter the Kingdom of Cambodia temporarily and exit without requesting Customs approval, but only register in the monitored record.

2- Permit container trucks of goods under Customs transit from neighboring countries to enter the Kingdom of Cambodia temporarily to Customs import-export clearance inspection areas at entry checkpoint and re-exit by only accomplishing the procedures in force at border checkpoints.

3- Require all goods imported into the Kingdom of Cambodia through Customs transit of neighboring countries to be loaded in containers and attached with bill of lading, and prohibit the partition of goods out of the containers in small separate quantities before completing Customs clearance for importation into of the Kingdom of Cambodia.

4- For goods specified in point 3 above and which continues to be imported into the Kingdom of Cambodia in small separate quantities out of such container, there shall be prior approval from the Customs and Excise Department in order to examine and decide on each actual case. The Customs and Excise Department shall use all available possibilities to eliminate this kind of importation by separating goods from container prior the completion of Customs clearance procedures.

Unofficial Translation

5- For the containers and transportation means mentioned in point 2 and 3 above which are intended to complete the Customs clearance procedures at Customs clearance inspection areas located deep inside the country such as dry port, the company concerned can request prior approval from the Customs and Excise Department to for examination in accordance to laws and regulations in force.

6- The Customs and Excise Department shall appoint the contact point with Customs authority of neighboring countries to inform this measure, and if necessary, exchange information to assure the effective implementation of this measure and to have the basis for eventual implementing legal procedures.

7- The goods produced in neighboring countries of the Kingdom of Cambodia shall follow existing procedures, and shall not be imposed any requirement stated in 3 above.

Therefore, please His Excellency, be informed and disseminate and implement the above immediately and effectively from this date until the decision is renewed.

Please His Excellency, accept the assurance of my highest consideration.

**Senior Minister
Minister of Economy and Finance
Head of Inter-Ministerial Committee for
Prevention and Suppression Smuggling Activities**

Keat Chhon

Cc:

- Council of Ministers
- All members of inter-ministerial Committee
for Prevention and Suppression Smuggling Activities (for information)
- All municipal-provincial halls
- Phnom Penh Chamber of Commerce (for information and cooperation)
- Documents-Archives

KINGDOM OF CAMBODIA

Nation Religion King

Ministry of Economy and Finance

No. 105 MEF. BRK

Phnom Penh, 15 February 2008

Prakas

on

Management of Goods that Exempt Duties and Taxes

Senior Minister,

Minister of Economy and Finance

- Having Seen the Constitution of the Kingdom of Cambodia;
- Having Seen Reach Kram No NS/RKT/0704/124 dated 15 July 2004 on the Appointment of the Royal Government;
- Having Seen Reach Kram No 02/NS /94 dated 20 July 1994 promulgating the Law on the Establishment and Organization of the Council of Minister;
- Having Seen Reach Kram No 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 No NS/RKM/0707/017 dated 20 July 2007 promulgating the Law on Customs;
- Having Seen Anukret No 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.-

Goods imported with exemption of import duties and taxes under subparagraph (a) of the first paragraph of Article 26 of Law on Customs for or by foreign diplomatic or consular missions, international organizations and agencies of technical co-operation of other governments, for using in the exercise of their official functions and their personnel uses shall be exported after completion of their missions.

Such goods and others stated under the provisions of the first paragraph of Article 26 of Law on Customs are not allowed to be sold, transferred, diverted to other non-authorized uses from the approved destination, or disposed of without the prior authorization from the Customs authorities.

Praka 2.-

Goods that imported with partial exemption from customs import duties and taxes under the provisions of Article 27 of Law on Customs are not allowed to sell, transfer, divert to other non-authorized uses from approved destination, or disposed of without Customs' prior authorization.

Praka 3.-

Organizations or Persons who wish to sell, transfer, divert to other nonauthorized uses, or dispose of goods imported with fully or partially exempt from import duties and taxes shall request for prior permission from Customs Administration by conforming with following procedures:

- a.** Must apply for customs permit to customs administration by clearly indicating of how destinations or ownership of goods have been changed. A copy of this request shall be sent to the Ministry of Foreign Affairs and International Cooperation, or to the Cambodian Development Council (CDC) for the goods imported under the provisions of the first paragraph, Praka I of this Prakas.
- b.** This request must be accompanied by Items List and import documents as well as other relevant documents. The goods is not allowed to be sold, transferred, or diverted prior to permission from customs administration.

- c. New owner is obliged to duty and tax payment to Customs following the existing customs procedures. Goods may not be released to new owners without prior authorization from the customs authorities and before paying necessary duties and taxes being required or granted Exemption again from the competent authorities.
- d. Customs shall consider the real condition and status of the goods when delivered, and possibly adjust customs value accordingly.

Praka 4.-

Goods originated in the Customs territory or imported with duty and tax paid previously or that are returning from abroad, that have not been enhanced in value, shall be allowed to be sold, transferred, diverted to uses or disposed of without prior authorization of Customs.

Praka 5.-

Organizations or persons who wish to dispose goods imported with exemption of import duties and taxes, shall request for prior permission from Customs.

The request shall be attached with items list and import documents as well as other relevant documents.

Goods disposal may occur after the authorization from Customs. Customs may examine the disposal or destroying of such goods.

Praka 6.-

Customs and Excise Department has responsibility in cooperation with competent institutions of the Royal Government to effectively implement the provisions of Praka 1 and Praka 3 of this Prakas.

Praka 7.-

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

Praka 8.-

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

Unofficial Translation

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**

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 8
- Cambodia Chamber of Commerce
"For publicized cooperation and implementation"
- Official Journal
- Document - Archive

KINGDOM OF CAMBODIA

Nation Religion King

Ministry of Economy and Finance

No : 115 MEF. BRK

Phnom Penh, 15 February 2008

PRAKAS

on

Establishment and Functioning of Customs Brokers

Senior Minister,

Minister of Economy and Finance

- Having Seen the Constitution of the Kingdom of Cambodia;
- Having Seen Reach Kram No NS/RKT/0704/124 dated 15 July 2004 on the Appointment of the Royal Government;
- Having Seen Reach Kram No 02/NS /94 dated 20 July 1994 promulgating the Law on the Establishment and Organization of the Council of Minister;
- Having Seen Reach Kram No 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 No NS/RKM/0707/017 dated 20 July 2007 promulgating the Law on Customs;
- Having Seen Anukret No 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 qualified persons to fulfill customs formalities are as follows:

- the importer, exporter, owners of goods or their authorized representatives may only declare goods for themselves, or
- persons authorized to act as qualified customs brokers by the Ministry of Economy and Finance as proposed by the Director General of Customs and Excise Department conforming with Praka 7 of this Prakas may declare goods to customs on behalf of others.

Praka 2.-

Legal or Natural Persons authorized as customs brokers are allowed to submit customs declarations and to fulfill customs formalities on behalf of others in accordance with the provisions of Article 32 of the Law on Customs and the conditions established in the license issued by the Minister of Economy and Finance .

Praka 3.-

Any person, including the owners and employees of a company or an organization, may fulfill customs formalities for themselves or for their own businesses or organizations and are not considered to be exercising the profession of customs broker.

Employees of importers or exporters who wish to make declarations on behalf of their businesses or organizations must provide competent customs with a written authorization from their businesses or organizations and as well as specimen signatures.

Importers or exporters who do not wish to directly conduct business with customs must use a licensed customs broker.

In circumstances, where the services of a licensed customs broker are not available, an importer, exporter or owner of the goods may propose to the Minister of Economy and Finance for a temporary and revocable authorization to allow persons who are not qualified customs brokers to fulfill customs formalities on their behalf.

Such special authorizations will only be granted for a specific time limit and for operations involving some specific goods.

Praka 4.-

Any person wishing to carry out the business of customs broker must obtain a customs broker license from the Minister of Economy and Finance. An application, whose form and instructions are set by Customs and Excise Department, for a customs broker license must be submitted to the Director of Customs.

The application includes:

- name and address of the applicant. In the case of a company, names and address of the directors and officers must be mentioned; - the locations where the customs broker business is to be conducted;
- name of qualified customs brokers and locations where they will operate;
- financial statements implying that the applicant has a sufficient financial resource to operate the business;
- a certificate of non-conviction issued by the competent judicial authority;
- a valid VAT registration certificate;
- other documents and information relating to law compliance.

Praka 5.-

An individual will be considered as a qualified customs broker under this Prakas if the person:

- is a citizen or resident of Cambodia;
- is at least eighteen (18) years of age;
- possesses a minimum of a high school certificate level;
- provides a “certificate of non-conviction” issued by the competent judicial authority;
- has sufficient financial resources to conduct the business;
- has successfully passed the Customs Broker Qualification Examination administered by the Customs and Excise Department; and

- has a good record of fiscal compliance.

Praka 6.-

A legal person will be considered as qualified customs broker under this Prakas if:

1. the company:

- is incorporated in Cambodia and has a Commercial Registration Certificate issued by the Ministry of Commerce;
- has sufficient financial resources to conduct its business;
- has a good record of fiscal compliance; and
- has a Value Added Tax Registration Certificate issued by the Tax Department.

2. all members of the board of directors of the company have a “certificate of non-conviction” issued by the competent judicial authority;

3. all members of the board of directors have a good record of fiscal compliance;

4. a majority of the members of the board of directors are citizens or residents of Cambodia; and

5. at least one employee of the company is a qualified customs broker in accordance with the provisions Praka 5 of this Prakas.

Praka 7.-

The Customs and Excise Department shall define minimum specialized subjects relevant to customs broker profession and may organize training courses for persons who intend to take the Customs Broker Qualification Examination.

Praka 8.-

The Customs and Excise Department shall organize a Customs Broker Qualification Examination at least once every year and also issue a public notice, on date, place and requirements, of such examination at least 60 days before the date of the examination.

Praka 9.-

Customs broker licenses shall be issued on an individual basis to persons who are determined to be qualified customs. A legal person shall only be licensed as a customs broker if at least one employee of the company is a qualified person.

Praka 10.-

The customs broker license shall specify the customs offices where the broker is licensed to operate, as well as customs broker's compulsory terms and conditions. The license shall be granted for a fixed period of two years.

Praka 11.-

An application for a license may be denied if the applicant does not meet the qualifications. After being informed of the license denial, the applicant may, through furnishing additional supporting documents, request the Minister of Economy and Finance to review the decision.

Praka 12.-

Upon a request made by the Director General of Customs and Excise Department, the Ministry of Economy and Finance may cancel or suspend the license of a customs broker if the broker has:

- failed to comply with this Prakas;
- contravened the provisions of the Law on Customs or a regulation relating to the importation or exportation of goods;
- defrauded the Royal Government of Cambodia or a client;
- become insolvent or bankrupt;
- engaged in any dishonest conduct while conducting business;
- ceased to carry on business as a customs broker, or failed to carry out his duties and responsibilities as a customs broker in a competent manner;
- been no longer qualified under these Regulations.

The Director of Customs may recommend to the Minister of Economy and Finance the cancellation or suspension of authorization to operate as a customs broker after carrying out an investigation of any allegations including receiving comments from the Customs Broker Committee.

Unofficial Translation

Before a licence is cancelled or suspended, the Minister of Economy and Finance or a person designated by him shall give a 30 day notice of the proposed cancellation or suspension to the customs broker by providing reasons for this licence cancellation or suspension and also allowing the broker to respond or present the reasons relating to this case.

Praka 13.-

All licensed customs brokers must pay an annual license fee of 2,000,000 Riels to the Customs and Excise Department. This fee shall not be refunded.

Praka 14.-

Applications for renewal of licenses must be submitted to the Customs and Excise Department at least 30 days before the expiration of the license. License renewal applications shall be submitted as the form and with the attached documents in accordance with the provisions Praka 4 of this Prakas and shall be approved by the Minister of Economy and Finance.

Praka 15.-

Before commencing operations, a licensed customs broker must deposit security with the Customs and Excise Department sufficient to cover duty, taxes, and fees to be paid at any time for its customs clearance operations.

The form and amount of security shall be established by the Director of Customs in accordance with the provisions of the Prakas on Security issued by the Ministry of Economy and Finance.

Praka 16.-

An application for a new customs broker license must be submitted when the ownership of a business changes, regardless of whether the name of the company changes. The licensed customs broker must notify the Director of Customs in writing of the proposed change, and submit a complete license application, including all documentation, and will be processed as a new application in accordance with the provisions of this Prakas.

Praka 17.-

No compensation or damages may be paid for a denial or temporary or permanent revocation of authorization to operate as a customs broker.

Praka 18.-

Licensed customs brokers must provide Customs written authorizations from the importer, exporter or owner of the goods authorizing the customs broker to conduct customs clearance on their behalf. Such authorizations shall specify any time limit and the locations where the broker may carry out customs clearance, and may specify any other conditions set by the Customs and Excise Department.

Qualified customs brokers employed by licensed customs broker firms must provide customs a written authorization and a specimen signature from the concerned firms.

Praka 19.-

Authorized customs broker firms shall:

- only conduct business as a customs broker in locations where they are authorized to operate in their licenses;
- have a qualified customs broker located at each office where the firms conduct their businesses. The broker must display at every concerned customs office a name badge and license or a copy thereof;
- immediately notify the Director of Customs of any change in: the address of the company, the name of the company, the officers or directors of the company, the manager of the company, the ownership of the company, or a person who is the qualified customs broker for the firms;
- provide the importer or exporter the customs declaration and other relevant documents relating each transaction.

Praka 20.-

Every licensed customs broker shall retain:

- all records and books of accounts indicating all financial transactions made while transacting business as a customs broker;
- a copy of each customs declaration and all supporting documents;

Unofficial Translation

- copies of all correspondence, bills, accounts, statements and other papers received or prepared by the customs broker that relate to the transaction of business as a customs broker. Authorized customs brokers must retain all the above mentioned records and documents at their places of business in Cambodia for 10 years from the date of registration of the customs declaration, or from the end of the year in which the records, correspondence, or other documents were produced or received. The information required above shall be kept in such a manner as to enable a customs officer to perform detailed audits and to obtain or verify the information.

Praka 21.-

Authorized customs brokers are responsible for operations under their managements. Customs brokers found to be committing offences under the customs law and other laws and regulations are liable to penalties under existing laws and regulations.

In cases where the importer, exporter or owner of goods cannot be located, the customs broker shall be liable for payment of duties, taxes and other charges in accordance with existing laws and regulations.

Praka 22.-

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

Praka 23.-

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

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 23
- Cambodia Chamber of Commerce
"For publicized cooperation and implementation"
- Official Journal
- Document - Archive

KINGDOM OF CAMBODIA

Nation Religion King



Ministry of Economy and Finance

No. 116 MEF. BRK

Phnom Penh, 15 February 2008

PRAKAS

on

Customs Bonded Warehouse

Senior Minister,

Minister of Economy and Finance

- Having Seen the Constitution of the Kingdom of Cambodia;
- Having Seen Reach Kram No NS/RKT/0704/124 dated 15 July 2004 on the Appointment of the Royal Government;
- Having Seen Reach Kram No 02/NS /94 dated 20 July 1994 promulgating the Law on the Establishment and Organization of the Council of Minister;
- Having Seen Reach Kram No 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 No NS/RKM/0707/017 dated 20 July 2007 promulgating the Law on Customs;

Unofficial Translation

- Having Seen Anukret No 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.-

To establish procedures for the establishment, licensing and operation of Customs Bonded Warehouses in accordance with the provisions of Article 44, 45, 46 and 49 of the Law on Customs.

A customs bonded warehouse is a building, place or an area that is authorized to store goods for a specified period of time under customs control. Imported goods and domestic goods destined for export may be placed in a customs bonded warehouse.

Praka 2.-

While goods are stored in a customs bonded warehouse, duties and taxes are suspended. Any restrictions and prohibitions on the goods may be waived up to the time the goods are released for Cambodian domestic consumption, or are exported.

Praka 3:

There are three types of customs bonded warehouses:

- **Type A:** Public Bonded Warehouses are customs bonded warehouses that are authorized by the Ministry of Economy and Finance and may be operated by government agencies or by any approved person. Any person who has the legal right to goods may store their goods in a Public Bonded Warehouse; including importers, a person to whom the goods have been sold while in the warehouse, or any other person having the legal right to dispose of the goods;

- **Type B:** Private Bonded Warehouses are customs bonded warehouses that are authorized by the Director of Customs and to be solely used by authorized persons for storage of specific goods for their own use, including operators of duty-free shops;
- **Type C:** Special Bonded Warehouses are customs bonded warehouses that are authorized by the Director of Customs and that are used for the storage of hazardous goods, goods that could affect the quality of other goods or goods that require special storage facilities. Such warehouses may be private or public.

Praka 4.-

Licenses issued for customs bonded warehouses shall establish the terms of the contract and business operation between customs and the customs bonded warehouse operator. The business contract will establish:

- the rights, duties and obligations of each party;
- the location of the bonded warehouse;
- period of time of operation and possibility of any extension;
- an approved building and site plan;
- the form and amount of security;
- management procedures;
- transportation in transit formalities;
- goods authorized to be stored in the bonded warehouse, and
- other conditions as may be required by customs.

Praka 5.-

Unofficial Translation

Any person who wishes to apply for a customs bonded warehouse license shall submit a completed application to the Director of Customs in a prescribed form, together with a detailed plan of construction and location of the proposed customs bonded warehouse.

The license may be issued if:

- the applicant provides a “letter of non-conviction” issued by a competent judicial authority;
- the applicant has sufficient financial resources to enable him to provide the facilities, equipment, personnel and services required to operate the customs bonded warehouse;
- the applicant does not have a record of non-compliance with fiscal obligations;
- customs determines that the proposed operation has economic efficiency;
- the site of the proposed customs bonded warehouse is within a reasonable distance from major transportation routes and a customs office;
- the proposed customs bonded warehouse contains adequate space for the secure storage of imported and exported goods;
- the structure of the proposed facility will be suitable for the operation of a customs bonded warehouse; and
- customs is able to provide services with respect to the proposed customs bonded warehouse.

The licence may be amended by the Minister of Economy and Finance to:

- change restrictions or conditions specified in the licence regarding the goods that may be received in the customs bonded warehouse, or to specify such restrictions and conditions; or
- change the name of the licensee, where the name of the licensee is changed.

The licence may be cancelled by the Ministry of Economy and Finance if the licensee:

- no longer owns or leases the place that is licensed as a customs bonded warehouse;

Unofficial Translation

- requests the Minister of Economy and Finance in writing to cancel the licence; or
- is legally bankrupt.

The licence may be suspended or cancelled by the Minister of Economy and Finance where the licensee:

- is the subject of a receivership in respect of his debts;
- has not met the requirements of the provisions of this Prakas;
- fails to comply with the provisions of any existing law or regulation respecting the importation or exportation of goods;
- has dishonestly acted in his business dealings with customs brokers, importers, carriers or the Royal Government's institutions, or
- has been incompetent in the operation of the customs bonded warehouse;
- where the volume of goods being received in the warehouse is no longer sufficient to warrant continuation of the bonded warehouse,
- where the customs administration is no longer able to provide service to the bonded warehouse.

When a license is suspended, the customs bonded warehouse is not allowed to operate and customs may lock and seal the bonded warehouse and keep it locked during the period of suspension.

Praka 6.-

Every operator of a customs bonded warehouse shall pay to the government an annual license fee equal to 1% of the average monthly duties and taxes outstanding on goods stored in

the warehouse. This annual license fee is to be paid at the end of the fiscal year. If the license is issued after July 1, the license fee for that fiscal year shall be half the annual fee.

Praka 7.-

Operators of customs bonded warehouses shall provide security to customs in an amount equal to 5% of the yearly duties and taxes outstanding on goods stored in the bonded warehouses. The form of security shall be in accordance with the provisions of Article 41 of the Law on Customs and related regulations.

For the first year of operation, the Director of Customs shall fix the amount of security.

Customs shall verify that the amount of security is sufficient to meet the requirements in the paragraph one above, and may adjust this amount if necessary.

Praka 8:

The customs bonded warehouse operator is responsible for all expenses for the operation, maintenance and repair of the warehouse. The operator must provide and maintain, at his expense, adequate office space and facilities for the use of customs staff, including adequate space for inspection of goods by customs.

The operator must provide personnel and equipment required to ensure that goods can properly be inspected by customs, and must have sufficient staff to control the warehouse, to maintain records, and to provide records to customs when required.

The customs bonded warehouse must be secured with adequate locks on doors and windows. Goods must be securely stored and adequate procedures must be in place to maintain security. Access to the bonded warehouse shall be restricted to designated persons as determined by customs.

Praka 9.-

Unofficial Translation

The bonded warehouse operator must maintain records of all goods stored in the bonded warehouse in accordance with customs' requirements, and must ensure proper controls are in place to prevent loss of goods.

The operator's records must be able to track the movement of all goods under customs' control in the bonded warehouse, including:

- the movement of goods into the warehouse;
- the movement while stored in the warehouse;
- transfers of goods to and from other licensed bonded warehouses;
- records of manipulation, unpacking, packing, alteration or combination with other goods in warehouse; and
- the removal of goods from the bonded warehouse.

Customs will conduct periodic verifications of records and physical inventory to monitor compliance.

Failure to keep adequate records will result in the application of penalties in accordance with the existing law. In the case of continued non-compliance, the operator may be subject to possible suspension or cancellation of the bonded warehouse license.

Praka 10.-

Goods may be stored in the customs bonded warehouse for up to 2 years from the date of registration of the customs declaration. Before its expiry date, owners of the goods may request an extension of this time limit for storage of goods of up to twelve months if the goods are still in good condition.

Praka 11.-

While stored in customs bonded warehouse, goods can be sold or transferred.

The importer or owner of the goods is to inform customs in writing of this transfer of ownership.

Goods stored in a customs bonded warehouse can be transferred to another licensed customs bonded warehouse under customs control. Transfer documents shall be submitted to customs for all such transfers.

Praka 12.-

Goods removed for export shall be subject to submission of a customs export declaration, and no import or export duties and taxes shall be charged, except domestic goods which may be subject to export duty.

Applicable duties and taxes on goods removed for home use shall be charged according to the customs tariff and the rates of duties and taxes in effect on the date of registration of the customs declaration for removal of the goods from the bonded warehouse.

Praka 13.-

Owners of goods in customs bonded warehouses shall be allowed by customs to have access to their goods, to inspect, take samples and carry out necessary operations to preserve the those goods provided that those actions do not change the essential character of the goods. Those operations can be fumigating, drying, cleaning, testing, and normal handling operations such as breaking bulk, repackaging, sorting and grading, marking, labeling or tagging and so on.

Praka 14.-

In a specific circumstance, the Ministry of Economy and Finance may issue licenses for the operation of customs manufacturing bonded warehouses in accordance with the licensing provisions in this Prakas. Licensed customs manufacturing bonded warehouse operators are authorized to carry out processing and manufacturing of approved products under control of customs. Operators of such warehouses are allowed to import certain types of dutiable raw

materials/components, and machinery and equipment, whose payment of duties and taxes are suspended, to be directly used in the manufacture or processing of goods.

The license issued for the operation of the customs manufacturing bonded warehouse shall specify the list of raw materials/components and machinery and equipment that may be imported with suspended payment of duties and taxes.

Imported goods that are removed from the customs manufacturing bonded warehouse for domestic consumption shall be subject to the duties and taxes payable in accordance with Article 49 of the Law on Customs.

Finished products removed from customs manufacturing bonded warehouses for domestic consumption are subject to the payment of duties and taxes on the value of imported raw materials used in their manufacture upon which duties and taxes have been suspended.

Duties and taxes shall be charged according to the customs tariff and the rates of duties and taxes in effect on the date of the registration of the customs declaration for admission of the goods to the warehouse.

Praka 15.-

The Minister of Economy and Finance may issue licenses for the operation of customs manufacturing bonded warehouses for the purpose of processing or refining of crude petroleum or bituminous minerals to obtain petroleum products in accordance with the licensing provisions of this Prakas.

Such licenses shall establish the terms and conditions for operating of such customs manufacturing bonded warehouses.

Duties and taxes on imports of crude petroleum or bituminous minerals for processing for export shall be suspended in accordance with Article 49 of the Law on Customs.

Praka 16.-

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

Praka 17.-

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

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 17
- Cambodia Chamber of Commerce
 "For publicized cooperation and implementation"
- Official Journal
- Document - Archive

KINGDOM OF CAMBODIA

Nation Religion King

Ministry of Economy and Finance

No. 388 MEF.CE

Phnom Penh, 22 May 2008

PRAKAS

on

Post Clearance Audit by Customs and Excise Department

Senior Minister,

Minister of Economy and Finance

- Having Seen the Constitution of the Kingdom of Cambodia;
- Having Seen Reach Kram No NS/RKT/0704/124 dated 15 July 2004 on the Appointment of the Royal Government;
- Having Seen Reach Kram No 02/NS /94 dated 20 July 1994 promulgating the Law on the Establishment and Organization of the Council of Minister;
- Having Seen Reach Kram No 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 No NS/RKM/0707/017 dated 20 July 2007 promulgating the Law on Customs;
- Having Seen Anukret No 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.-

Post Clearance Audit by Customs and Excise Department is implemented in accordance with the provisions of Article 18, Article 52 and Article 57 of the Law on Customs and other relevant laws and regulations of the Kingdom of Cambodia.

Praka 2.-

Post Clearance Audit by Customs and Excise Department is an audit, investigation, inspection or control carried out in a systematic manner by competent Customs officers to verify the accuracy and authenticity of Customs declarations through the examination of the relevant documents, books, records, and other business information systems that are kept in accordance with the provision of the Prakas on the Management of Documents, Books, Records and Other Information on Imports and Exports in the above reference by persons as described in Praka 6 of this Prakas.

Praka 3.-

The objective of Post Clearance Audit by Customs and Excise Department is to assure that persons described in Praka 6 of this Prakas are fully complying with the Law on Customs and all other relevant laws and regulations of the Kingdom of Cambodia.

This objective may also involve ensuring that:

- All importation and exportation are properly declared to Customs;
- To verify accuracy and authenticity of customs declarations.
- The import and export and control of all goods under the prohibitions and restrictions list are in compliance with existing laws and regulations.
- All duties and taxes relating to diversions or home consumption, of those goods are properly paid and the conditions of this decision are made in accordance with existing laws and regulations.

Unofficial Translation

- Declarants are complying with their obligation to retain all supporting documents for the period as set by the existing laws and regulations.
- All goods under Customs Temporary Storage procedure, Customs Bonded

Warehouse procedures, goods under suspended procedures have properly completed the customs declaration procedure and are properly receipted.

Praka 4.-

Persons described in Praka 6 of this Prakas are responsible for the accurate declaration of the tariff classification, origin, and the customs value of imported goods and for the payment of duties and/or taxes. Those persons must disclose all information, invoices and other documentation to enable Customs to verify and accurately determine the tariff classification, origin of goods and the customs value of the imported goods.

Customs may, within 3 years of the date of registration of any customs declaration, following an audit, investigation, inspection or examination of the imported goods, re-determine the declared tariff classification, the declared origin of goods and the declared customs value.

When an audit, investigation, inspection or examination undertaken under this Praka finds any fraudulent activity, the Notice may be issued by the Director of Customs for the goods under investigation, within a period no longer than ten (10) years from the original date of registration of the customs declaration.

Praka 5;

At the request of Customs, persons as described in Praka 6 of this Prakas are obliged to make available for examination all documents, books, records and other information concerning importation and exportation of goods.

Where the persons referred to in the first paragraph of this Praka are not in place, their representatives are obliged to make available the documents, books, records and other information.

Unofficial Translation

When required by a competent customs officer, every such person must:

- a. Provide copies of the documents as described in Praka 4 of the Prakas of the Ministry of Economy and Finance on the Management of Documents, Books, Records and Other Information on Import and Export as the above reference.
- b. Answer any questions relevant to matters arising under this Prakas asked by a competent customs officer,
- c. Where information is recorded or stored by means of an electronic or other device, operate the device, or cause it to be operated, to make the information available to the customs officer.

Praka 6.-

Post Clearance Audit by Customs and Excise Department shall be conducted on persons involved or engaged in the importation, exportation of goods, including Importers, Exporters, Custom Brokers, Operators of the Customs Temporary Storage, Operators of Customs Bounded Warehouse, Transportation companies or Other person who are directly or indirectly involved in the importation or exportation of goods..

Praka 7.-

Persons described in Praka 6 of this Prakas must cooperate with competent Customs officers who conduct Post Clearance Audits.

Competent Customs officers may, at any time in accordance with the law, enter any premises or place where documents, records, or other information are kept pursuant to Article 51 of the Law on Customs and audit or examine those documents records, or other information, either in relation to specific transactions or to the adequacy and integrity of the manual or electronic systems by which such records are created and stored.

Competent Customs officers may inspect documents records, or other information or any property, process, or matter that the officer considers necessary or relevant for the purpose of collecting any duties and taxes under the Law on Customs, for the purpose of carrying out any

Unofficial Translation

other function of competent Customs officer, or for the purpose of collecting information required for the purposes of the Law on Customs.

Competent Customs officers shall have full access to all lands, buildings, and places and to all documents records and information, whether in the custody or under the control of the licensee, importer, or exporter, or any other person.

Competent customs officer may, without charge, make extracts from or copies of any such records or documents, take possession of by providing a report, and retain any document or record presented in connection with any declaration required under the Law on Customs.

Competent Customs officer shall, at the request of the person in possession of the document or record, provide that person with a true copy of the document or record certified by Competent Customs officer.

Praka 8.-

After conducting the Post Clearance Audit, if the Competent Customs officer has found no irregularity or violation of existing laws or regulations, the Customs officer must immediately complete the audit report and terminate the audit.

After conducting the Post Clearance Audit, if the Competent Customs officer has found any irregularity or violation of the existing laws or regulations, the Customs officer must make the report in writing of this violation and must collect all information or make extracts from copies of any records or documents by providing a report and retain any documents presented in accordance with the provision of this Prakas without any charges. Such retained records and documents must be submitted to the competent Chief of Office, Branch or Check Point with the audit report and take further action in accordance with the existing laws and regulations, if necessary.

Praka 9.-

Any person as described in the provision of Praka 6 of this Prakas, who is dissatisfied with the decision of competent customs officer or the correctness of the redetermination of

customs value, origin, or the tariff classification of goods as provided in the Notice issued under the provision of this Prakas may appeal in writing to the Director General of Customs in accordance with the provision of article 24 or article 71 of the Law on Customs.

Praka 10.-

The Director of Customs shall issue instructions on the Procedures for the conduct of Post Clearance Audits.

Praka 11.-

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

Praka 12.-

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

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

Unofficial Translation

Padei Techo Hun Sen Prime Minister

of the Kingdom of Cambodia

- Council of Ministers

"To be informed"

- Customs and Excise Department

- As Praka 12

- Cambodia Chamber of Commerce

"For publicized cooperation and implementation"

- Official Journal

- Document - Archive

KINGDOM OF CAMBODIA

Nation Religion King



Ministry of Economy and Finance

No. 508 MEF. BRK

Phnom Penh, 01 July 2008

PRAKAS

on

Customs Transit

Senior Minister,

Minister of Economy and Finance

- Having Seen the Constitution of the Kingdom of Cambodia;
- Having Seen Reach Kram No NS/RKT/0704/124 dated 15 July 2004 on the Appointment of the Royal Government;
- Having Seen Reach Kram No 02/NS /94 dated 20 July 1994 promulgating the Law on the Establishment and Organization of the Council of Minister;
- Having Seen Reach Kram No 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 No NS/RKM/0707/017 dated 20 July 2007 promulgating the Law on Customs;
- Having Seen Anukret No 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 establishment of the customs transit procedure which allows the transport of goods from one customs office to another under customs control with import duties and taxes suspended is authorized in accordance with the provisions of Articles 13 and 25 of the Law on Customs.

Praka 2:

International transit is the transport of cargo from a customs office of entry into the Customs Territory of the Kingdom of Cambodia to a customs office of exit from the Customs Territory and where such transport is a part of a complete journey beginning and terminating beyond the frontier of the Customs Territory.

National transit is the transport of cargo:

- from the customs office of entry to another customs office or authorized customs clearance premise in the Customs Territory of the Kingdom of Cambodia
- from a customs office or authorized customs clearance premise in the Customs Territory to a customs office of exit, or
- from one Customs office or authorized customs clearance premise to another Customs office or authorized customs clearance premise in the Customs Territory.

Praka 3.-

Transit cargo and transport vehicles are not subject to customs duties and taxes, but may be subject to charges and other fees related to the costs of processing transit operations as determined by the Ministry of Economy and Finance.

Praka 4.-

In order to ensure effective controls on customs transit operations and to facilitate trade, the Director of Customs may establish terms and conditions for transit operations in accordance with the obligations of the Royal Government of Cambodia under relevant international agreements and international standards of best practices.

The terms and conditions to be established by the Director of Customs include:

- Determination of authorized transit operators, including the rights to temporarily or permanently exclude any person, committing guilty of any offence against customs laws and regulations, from the use of the transit procedures;
- Detailed operational procedures, including documentation requirements, reporting procedures, and other restrictions related to procedures at the office of entry, office of exit and specifying strict route and time limits under customs transit procedures;
- Customs control procedures and requirements including sealing of transport units or containers;

Unofficial Translation

- Procedures to be followed in the case of loss or destruction of the transit cargo, damage to the transit seals, tear of customs stamp or any other incident or accident capable of affecting the ability to comply with obligations;
- Transport vehicle and cargo container security standards;
- Security guarantee requirements in accordance with the Prakas on Security.

Praka 5.-

Any offences detected in connection with the transit operation shall be dealt with in accordance with the provisions of the Law on Customs and other related existing laws and regulations of the Kingdom of Cambodia.

Praka 6.-

Except the case as provided in Praka 7, transit goods shall only be transported in containers as defined in the second paragraph of this Praka, or in transport units approved by customs.

For purposes of this Prakas, container means a transport equipment device that is:

- a closed compartment intended for containing goods that is capable of being sealed;
- of a permanent nature and accordingly strong enough to be suitable for repeated use;
- specially designed to facilitate the carriage of goods by one or more modes of transport, without intermediate unloading and reloading of the goods;
- designed for ready handling, particularly when being transferred from one mode of transport to another;
- designed for easy filling and emptying; and
- to have an internal volume of at least one cubic meter.

An approved transport-unit for customs transit must be so constructed and equipped so that:

- customs seals can simply and effectively be affixed to it;
- no goods can be removed from or introduced into the sealed part of the transport-unit without leaving visible traces of tampering or without breaking the Customs seal;
- it contains no concealed spaces where goods may be hidden; and

Unofficial Translation

- all spaces capable of holding goods are readily accessible for Customs inspection.

Customs and Excise Department shall decide whether transport-units and containers are secure for the purposes of Customs transit control.

Praka 7.-

Heavy or bulky cargoes; which because of their weight, size, or nature being normally not carried in a closed compartment (container); may be allowed to be carried by non-sealed vehicles or containers, provided those goods can easily be identified by reference to the description given (in packing lists, photographs, drawings).

Customs may apply appropriate monitoring measures so as to prevent substitution, removal, or addition of 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

Keat Chhon

C.C :

- Ministry of the Royal palace
- Secretariat General of the Senate
- Secretariat General of the National Assembly

Unofficial Translation

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

**KINGDOM OF CAMBODIA
Nation Religion King**

**Ministry of Economy and Finance
No. 652 MEF.**

Phnom Penh, 27 August 2008

**Prakas
on
Delegating to the Delegate of the Royal Government in charge of Customs and Excise
Department related to the management and functioning of Special Economic Zone**

- Having seen the Constitution of the Kingdom of Cambodia;
- Having seen Reach Kret No. NS/RKT/0704/124 dated 15 July 2004, on the appointment of the Royal Government of Cambodia;
- Having seen Reach Kram No. 02/NS/94 dated 20 July 1994, promulgating the Law on the Organization and Functioning of the Council of Ministers,
- Having seen Reach Kram No. 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 No. NS/RKM/0707/017 dated 20 July 2007, promulgating the Law on Customs;
- Having seen Anukret No. 04/ANKr/BK dated 20 January 2000, on the Organization and Functioning of the Ministry of Economy and Finance;
- Having seen Anukret No. 148/ANKr/BK dated December 29, 2005, on the Establishment and Management of Special Economic Zone.
- Pursuant to the needs of the Ministry of Economy and Finance.

HEREBY DECIDES

Praka 1:

Delegating to **H.E Pen Siman**, Delegate of the Royal Government in charge of Customs and Excise Department, to control and make decision on all management tasks related to the functioning of Special Economic Zones (SEZ) in Cambodia, on behalf of the Ministry of Economy and Finance.

Praka 2:

On behalf of the Ministry of Economy and Finance, H.E Pen Siman can delegate to other representatives of Customs and Excise Department to each SEZ to decide or to join in decision making on some tasks below:

1. Participate in examining and approving, in the framework of SEZ zone administration, the master list of investment project for importation and

Unofficial Translation

exportation of equipment, machineries and all types of raw materials through different Customs regimes under single window mechanism at place of each SEZ based on applicable laws and regulations.

2. On behalf of the Ministry of Economy and Finance (MEF) or Customs and Excise Department (CED), examine and decide on spot the movements of equipment, machineries, raw materials, all types of goods and transportation means across checkpoints/ports of the Kingdom Cambodia into or out of SEZs by verifying with the master list of goods of investors in each SEZs in accordance with existing procedures.
3. Examine and permit the advance importation Customs clearance of all items as stated above to be imported in to each SEZ without limiting the quantity or value.
4. Examine and permit the export-import of goods out of and into each SEZ under the most preferential treatments as possible within the framework of Special Customs Procedures, risk management practice and prioritize the completion of Customs clearance at the border.

Praka 3:

H.E Pen Siman shall guide all competent Customs officers to each SEZ to carry out their duties as described above based on prevailing provisions of laws and Customs procedures related to:

- Managing export, import, transit of goods between SEZs and the border checkpoints.
- Managing and maintaining documents related to export and import such as reports, statistic and any other documents determined by CED.
- Shall request for permission from CED in advance before making decision on any cases thought to be sensitive or having irregularities especially related to business activities that may have an impact on public security and safety.

Praka 4:

Any regulations which 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 relevant institutions shall effectively implement this Prakas from the date of signature hereafter.

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

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
- Cambodia SEZ committee of CDC "To be informed"
- Customs and Excise Department
- As Praka 5
- Cambodia Chamber of Commerce
"For publicized cooperation and implementation"
- Document - Archive

KINGDOM OF CAMBODIA

Nation Religion King

Ministry of Economy and Finance

No. 734 MEF.BrK

Phnom Penh, 11 September 2008

PRAKAS

On

**SPECIAL CUSTOMS PROCEDURES IMPLEMENTED IN SPECIAL
ECONOMIC ZONES**

- Having seen the Constitution of the Kingdom of Cambodia
- Having seen Reach Kram No NS/RKT/0704/124 dated 15 July 2004 on the Appointment of the Royal Government;
- Having seen Reach Kram No. 02/NS/94 dated 20 July 1994, promulgating the Law on the Organization and Functioning of the Council of Ministers,
- Having seen Reach Kram No. 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 No. NS/RKM/0707/017 dated 20 July 2007, promulgating the Law on Customs;
- Having seen Anukret No. 04/ANKr/BK dated 20 January 2000, on the Organization and Functioning of the Ministry of Economy and Finance;
- Having seen Anukret No. 148/ANKr/BK dated December 29, 2005, on the Establishment and Management of Special Economic Zone.
- Having Seen Anukret No 209 ANKr.BK dated 31 December 2007 the enforcement of the list of prohibited and restricted goods
- Referring to the note of Samdach Akkak Moha Sena Padei Techo Hun Sen, Prime Minister of Kingdom of Cambodia dated 18 January 2008 on the letter No 188 MEF dated 17 January 2008 of the Ministry of Economy and Finance on Proposal for the Establishment of Special Customs procedures to be implemented in Special Economic Zones.
- Referring to the necessity of the Ministry of Economic and Finance.

HEREBY DECIDES

Praka 1.-

Put into implementation of special Customs procedures implemented in Special Economic Zone as stipulated in the annex to this Prakas.

Praka 2.-

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

Praka 3.-

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 relevant institutions shall effectively implement this Prakas from the date of signature hereafter.

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

Keat Chhon

CC:

- 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 the Minister Ministers
- Committee of Cambodia Special Economic Zones
"To be informed"
- Customs and Excise Department
- As Praka 3
- Cambodia Chamber of Commerce
"For publicized cooperation and implementation"
- Official Journal
- Document – Archive

ANNEX

To Prakas No : 734 MEF.BK Dated 11 September 2008

Issued by the Ministry of Economy and Finance on

**SPECIAL CUSTOMS PROCEDURES IMPLEMENTED IN SPECIAL
ECONOMIC ZONES**

1. Purpose and Scope

For the purpose of enhancing the competitiveness and attracting investment in the Kingdom of Cambodia in the Special Economic Zone (SEZ), trade facilitation relating to Customs procedure require separate implementation of special Customs procedure and less control mechanism than normal check points and to facilitate transportation in and out of the area. The special Customs procedures are to be applied for current and future SEZ.

2. Definition

Special Economic Zone refers to the special area for the development of the economic sectors which brings together all industrial and other related activities and may include General Industrial Zones and/or Export Processing Zones. Each Special Economic Zone shall have a production area and may have a Free Trade Area, Service Area, Residential Area and Tourist Area. The procedure for establishment and management of SEZ must be complied with existing Laws and Regulations especially Law on Investment of the Kingdom of Cambodia, Law on Taxation, Law on Customs and Sub-Decree on the Establishment and Management of the Special Economic Zone.

The special Customs procedures implemented in the SEZ refers to the simplify Customs formalities which competent Customs officers working permanently in each SEZ have to firmly

implement. The competent Customs officers shall provide treatment or verify the conformity with the following provisions of point 3 of the special Customs procedure for Zone Developer and Zone Investor both construction and business and production period. The duties are as follows:

- Implementing the decision of Cambodia Special Economic Zones Board to permit the import of construction materials and equipments for construction activities of the Zone Developer.
- Participating in the Special Economic Zone Administration to examine and to approve in place the incentives on import of production materials, construction equipments, production inputs by Zone Investors.
- In case of Customs procedure is occasionally delayed, the competent Customs officers shall facilitate for advance clearance importation.
- Managing, examining and verifying the compliances relating to task and duties of the Zone Developer and Investor during the construction, business, production, transportation goods into and out of the zone to or from the area, Imported or Exported points and Customs formalities at Entrance or Exit or in the Area.

3. The Special Customs procedure

3.1 Fencing SEZ and FTA.

3.1.1 To ensure the effectiveness of management, the Zone Developer shall firstly develop fence surround the zone with precise entrance and exit, build up office building for administration management in the area and necessary infrastructure in advance so that administrative officers working permanently in the SEZ, especially authorized Customs officers who are responsible for coordinating and controlling Importation and Exportation in the Area.

3.1.2 Built-up concrete fence separately for producing, outward processing and FTA and all locations of each zone Investor.

3.2 Delegation to the representative of Customs and excise working permanently in the SEZ:

Director General of Customs and Excise Department shall authorize the representative to make decision on the permission of imported or exported goods in the SEZ on behalf of Ministry of Economy and Finance (MEF) or CED. Further delegation to the representative of CED working in SEZ on the decisions on behalf of MEF, can be done in case of prior approval or delegation in principal to CED by MEF. The duties are as follows:

3.2.1 Joining decision on master list of each item which is granted incentive imported duty or tax with the Special Economic Zone Administration.

3.2.2 Allowing to transport goods from border gate to process imported Customs formalities in SEZ, both for the construction of infrastructure by zone developer and production process or business of the zone investor together with the right to authorize goods or equipments under state burden duty and tax compliance with the provisions of existing law and regulation without limiting quantity or value, except for high sensitive or abnormal goods which shall be permitted from CED in advance.

3.2.3 Allowing to process exported Customs formalities in place then transport straight to border under Customs surveillance.

3.2.4 Allowing to process Customs formalities exported goods from SEZ for home use and the goods from other Customs territories into SEZ.

3.2.5 Cooperating with other competence authorities, if necessary, to permanently monitor and surveillance on possibility of occasional violation and any offences, especially relating to incentive goods in the purpose of SEZ but veer destination for domestic market.

3.3 Determination of National Customs Territory and Different Customs

Territory of Special Economic Zone:

3.3.1 With mutual understanding between the Zone Developer and the Zone Investor in the framework of each Special Economic Zone Administration, the authorized Customs officer shall divide each Special Economic Zone into two different parts: National Customs Territory and Different Customs Territory.

3.3.2 National Customs Territory is an area where the export or import exits or enters the Customs territory, which is the objective of implementation of the existing Customs procedure such as process Customs formalities, Customs duties and taxes paid and getting the same treatment as normal procedure. National Customs Territory of Special Economic Zone consists of supply trade service and other services such as Transportation, Tourism, Living and Residential Construction which are the basis of trade activities and other needs.

3.3.3 Different Customs Territory is an area where export or import exits or enters the territory which is considered as temporary storage out of National Customs Territory; especially, involved with the implementation of the Different Customs Procedure in processing of quick Customs formality and getting the most favorite treatment as much as possible. Different Customs Territory of Special Economic Zone consists of General Industry Zone, Export Processing Zone and Free Trade Area.

3.4 Facilitation of internal goods flows in and out of the Different Customs

Territory of Special Economic Zone of the Zone Investor:

3.4.1 For Special Economic Zone located near the official Border gate or twenty (20) kilometers from inland or coastal border of Customs Zone:

3.4.1.1 Setting up Seamless Route

A. The representative of authorized Customs officer in Special Economic Zone shall consider and propose to the Customs and Excise Department for determining the seamless route

to transport goods in-out between Special Economic Zone and official border gate without submit Customs declaration at border gate by showing and giving a copy of supporting documents related to the transit goods.

B. Supporting documents of imported goods are Invoice, Transport Permit or other documents related to the goods or any evidences to identify the goods which have to transport to the Special Economic Zone where is neared the official border gate.

C. Supporting documents of exported goods are Customs declaration and other supporting documents which are certified by authorize Customs official who are working for the Special Economic Zone.

3.4.1.2 Gate Formality of Special Economic Zone:

A. The importer shall submit summary declaration or submit other supporting documents which are mentioned above to the authorized Customs officer.

B. The authorized Customs officer shall preliminarily verify the identification of involve staff, mean of transport and related documents then allow the goods enter the Zone Investor or other Areas of Special Economic Zone if the Investors do not have a proper place to store their goods.

C. The importers can manage their goods for using or processing according to their need without presence of authorized Customs officer consistent with a policy of Trade Facilitation through Risk Management, except a special request from those officers who have permission from Customs and Excise Department.

D. The importers shall submit the detail Customs declaration to the authorized Customs officer after unloading their goods with clearly description of each item whether have or not in the master list which was gotten approval from Special Economic Zone Administration or Cambodian Special Economic Zone Board.

E. The authorized Customs officer shall manage to verify all items declared with above Master List. The Zone Investor can request for advance clearance importation of the goods which is not in the Master List but the goods are incentive targeted by the representative of Zone Customs and Excise consistent with Sub-Decree No. 148 ANKr.BK on The Establishment and Management of The Special Economic Zone. Other Items excluded from above incentive targeted List is an objective of implementation of the existing Customs Procedure; especially, paying Customs duties and taxes and other restrictions.

F. The Customs formality for straight exportation to abroad shall be conducted inside the Special Economic Zone consistent with the existing Customs Procedure. If there is no irregularity found, the Zone Authorized Customs officer shall quickly release for export accompanied by a copy of export documents for showing the border gate authorized Customs officer. The Customs seal, means of transport and relevance documents shall be verified by the border gate authorized Customs officer if there is no irregularity found; the goods shall be quickly released for export after cutting out the Customs seal.

G. For exported or imported goods of the Special Economic Zone stated in 3.4.1 above by using exported or imported gate far from the seamless route have to implement the procedure 3.4.2 as following:

3.4.2 For Special Economic Zone not located near the official border gate or not located within twenty (20) Kilometers of inland or coastal border of Customs zone.

3.4.2.1 Gate Customs Formality of Special Economic Zone shall be implemented the same 3.4.1 above.

3.4.2.2 For transportation goods between the Special Economic Zone and other official border gate shall be implemented by procedure as follows:

A. For importation

Unofficial Translation

- Zone investor shall request in writing for imported goods to office or sub-branch of Customs and excise at border gate in order to permit importation from the border gate to the Special Economic Zone which the zone investor does business under transit regime. The request, which certified by the representative authorized Customs and excise officer in the Special Economic Zone, was submitted to Customs and excise officer working at the office or sub-branch of Customs and excise at border gate by attached transit declaration and other relevance documents.

- Authorized Customs and Excise officer working at office or sub-branch of Customs and excise at border gate have rights to examine, to verify transit procedure by this request and to be permitted to transport goods to the Special Economic Zone after affixing Customs seal and attached other relevance documents according to existing Customs transit procedure. In case that transportation can not affixed Customs seal properly such as goods unloading in container, Customs and excise officer working at border gate have to cooperate setting up the mechanism of escort or surveillance.

B. For exportation

- For straight exportation to abroad, export Customs formalities have to be conducted in the Special Economic Zone compliance with the existing Customs procedure. In the case of irregularity, authorized Customs and excise officer has permitted to export quickly after affixing Customs seal and attached with a copy of relevant exported documents for showing the authorized Customs and excise officer at border gate. For bulky goods shall be set up as the above mention the surveillance mechanism.

3.5. Other formalities related to other prohibited and restricted:

3.5.1 Prohibited and restricted goods imported from abroad or brought from national Customs territory that listed in the master list and issued by Special Economic Zone administration from Cambodian Special Economic Zone Board or other competence authorities

are not required any permitted letters except for absolute prohibited goods for importation or exportation or taking the highest risk to public safety.

3.5.2 Production of counterfeit goods which impact on copy rights, monopoly, rule of origin, or other restriction related to quality and production standard are subject to implement consistence with existing law and regulation.

3.5.3 Special measures stated in chapter 5 of this Sub-Degree No. 48 ANKr. BK dated December 29, 2005 on the Establishment and Management of Special Economic Zone related to selling goods into local market or using in National Customs Territory of Special Economic Zone shall be implemented compliance with the Special Customs Procedure in the purposes of management, surveillance and controlling in compliance with other general operation in Special Economic Zone.



KINGDOM OF CAMBODIA

Nation Religion King

Ministry of Economy and Finance

No. 928 MEF.CE

Phnom Penh, 02 October 2008

Prakas

on

Temporary Importation under Temporary Admission Procedures

- Having Seen the Constitution of the Kingdom of Cambodia;
- Having Seen Reach Kram No NS/RKT/0704/124 dated 15 July 2004 on the Appointment of the Royal Government;
- Having Seen Reach Kram No 02/NS /94 dated 20 July 1994 promulgating the Law on the Establishment and Organization of the Council of Minister;
- Having Seen Reach Kram No 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 No NS/RKM/0707/017 dated 20 July 2007 promulgating the Law on Customs;
- Having Seen Anukret No 04 ANKR.BK dated 20 January 2000 on the Establishment and Organization of the Ministry of Economy and Finance;
- Having Seen Anukret No 134 ANKR.BK dated 15 September 2008 on the the promotions of the Customs and Excise Department, Tax Department, and National Treasury of the Ministry of Economy and Finance into the General Department of Customs and Excise of Cambodia, General Department of Taxation, and General Department of the National Treasury respectively, under the management of the Ministry of Economy and Finance
- Pursuant to the priority task of the Ministry of Economy and Finance

HEREBY DECIDES

Praka 1.-

Imported goods may be released by Customs for temporary importation under the temporary admission if at the time of importation it can be demonstrated that these goods will be re-exported.

Temporarily imported goods shall be under customs control until such time as the conditions of their temporary admission have been fulfilled in according the provision of Article 15 of Law on Customs.

Praka 2.-

Temporary admission means the customs procedures under which certain goods can be brought into the customs territory conditionally relieved in total or in part from payment of import duties and taxes. Such goods are to be imported for a specified purpose, and are intended for re-exportation within a specified period without having undergone any change except normal depreciation due to the use made of them.

Praka 3.-

Importation of goods under the temporary admission in accordance with this Prakas may be authorized as the following cases:

1. Goods for display or use at exhibitions, fairs, meetings or similar events with reasonable quantity. Those goods must not be loaned or used for hire or compensation, or be removed from the place of the event. Such goods include:

- Goods intended for display or demonstration;
- Goods necessary for demonstrating foreign machinery or equipment for display;
- Construction and decorating material for stands;
- Advertising and demonstration material which is clearly publicity for the foreign goods displayed such as sound and image recordings, films and other brochures;
- Equipment including interpretation equipment recording apparatus and films of an educational cultural or scientific character for use at international conferences.

2. Professional equipment necessary for the exercise of the work of a tradesman technician or professional person visiting Cambodia to perform a specialized task or job which does not include machineries, earthmoving machine and specialized equipment to be used in the industrial manufacture, packaging of goods, for exploitation of natural resources, construction or repair of buildings, for earthmoving or similar projects. Such goods include:

a. Equipment used by media representatives or for sound or television broadcasting such as:

- Personal computers and software, telephones and fax machines, cameras, recording equipment and recording media, lighting equipment;
- Sound broadcasting equipment including transmitters-receivers;
- Television broadcasting equipment (including cameras, transmission apparatus, communication apparatus, editing equipment, musical instruments, costumes stage props and materials).
- Specialized vehicles designed for the uses specified above such as television mobile units.

b. Cinematographic equipment including cameras, lighting equipment, sound recording apparatus, and related equipment, vehicles designed or specially adapted for these purposes.

c. Other equipment for the use of technicians professional or business persons in their business or trade who are visiting Cambodia for a specific task. Examples include:

- Equipment and tools for erecting, dismantling, testing, maintenance or repair of machinery, plants or means of transport;
- Equipment for use of business persons such a personal computers communication devices, electronic goods;
- Geological or topical survey tools and equipment;
- Equipment for use by experts combating pollution, for archaeologists, geographers, environmentalists, zoologists, botanists and other scientists;
- Equipment necessary for doctors, surgeon, veterinary surgeons, nurses physiotherapists;

Unofficial Translation

- Equipment necessary for entertainers theatre companies, orchestras which including music instruments, and related equipment such as amplifiers speakers, scenery costumes;
- Equipment for photography.
- Vehicles designed or specially adapted for the purposes specified above.

3. Containers, pallets, packings, samples and other goods imported in connection with a commercial operation, but which themselves do not constitute part of a commercial operation as they are not sold or purchased. Such goods include:

- Packings that are designed for repeated use;
- Reusable containers and accessories and parts for their repair that are to be re-exported;
- Reusable pallets;
- Samples of no commercial value;
- Advertising films for exhibition to prospective customers;
- Other goods for testing, checking or experimenting or demonstrations; developed film and other media imported for viewing prior to commercial use; films, tapes and other media for sound tracking, reproduction or dubbing; data carrying media free of charge for use in automatic data processing; articles that by their nature are unsuitable for any purpose other than advertising of specific articles or for publicity.

4. Goods imported exclusively for educational, scientific or cultural purposes, including parts for scientific equipment and educational material which has been granted temporary admission.

5. Goods imported for sports purposes for use by tourists, athletes, business travellers, in contests or demonstrations or for training. Such goods include sports equipment, sportswear, water sports equipment (other type of boat: canoes, kayaks, sail boats); motor vehicles and craft; other related equipment.

6. Tourism publicity material intended to promote visits to another country.

7. Goods imported by qualified border crossers for their own use.

8. Goods imported for humanitarian purposes including urgently needed medical surgical laboratory equipment and of relief consignments for victims of natural disasters and similar catastrophes.

9. Means of transport of persons and goods for commercial use such as any vessel, aircraft, road vehicle, or railway rolling stock that is used in international traffic for the transport of persons or for the industrial or commercial transport of goods whether or not for remuneration, including spare parts, accessories and equipment. The temporary admission of such means of transport shall be in accordance with international agreements and conventions entered into by the Royal Government of Cambodia.

To qualify for temporary admission as described in paragraph 4; paragraph 5; paragraph 6 of this Praka, those goods must be owned by persons established outside the customs territory, and must be imported in reasonable quantities in light of their intended use only.

Praka 4.-

Persons wishing to import goods as temporary admission must submit a request for authorization to Customs prior to the importation. The application must clearly state in details the type of goods, quantity, value, the purpose for which the goods are being imported, the owner of the goods, duration of the temporary admission and date of re-exportation.

Customs will allow exceptions to this requirement in cases for non commercial goods in accordance with the existing regulations such as goods imported by visitors for their own use, goods imported by border crossers. This exceptions may also for the goods of low value or low risk of diversion such as shipping containers, pallets etc.

Praka 5.-

Imported goods under temporary admission are subject to submit Customs declaration. Customs may accept a verbal declaration in cases such as goods imported by visitors for their own use, goods imported by border crossers, goods of low value or low risk of diversion such as shipping containers, pallets etc.

Praka 6.-

Customs may require the provision of security to guarantee the duty and taxes applicable to the goods subject to temporary admission. The amount of security required will not

exceed the estimated duty and tax on the goods, and customs may authorize security of a lesser amount depending on the assessed risk.

The requirement for security may be waived for the following types of goods:

- Goods imported by visitors for their own use,
- Goods imported by border crossers,
- Goods of low value or low risk of diversion such as shipping containers, pallets, packing, samples of no commercial value,
- Goods imported for humanitarian purposes,
- Other exceptions as determined by the Director of Customs.

Security provided shall be in accordance with the provisions of Prakas on Security and the provision of Article 41 of the Law on Customs.

Security held for temporary imports shall be cancelled and returned upon confirmation of re-export of the goods. The Director of Customs may make the release of security guarantees for the re-export of goods conditional upon provision of proof the goods were exported.

Customs may apply seals, stickers, stamps or use other measures on the importation of goods that are high risk under the temporarily admission, in order to identify those goods,

Praka 7.-

Temporarily imported goods must be re-exported within one year of the import of the goods. This time limit may be extended by customs at the request in writing prior to the expiration of the time limit and the reasons for the request.

Praka 8.-

Upon written request Customs may authorize the transfer of the benefit of the temporary admission to any other person provided the other person meets the requirements for, and accepts the conditions of, the original temporary admission.

Praka 9.-

Imported goods under the temporary admission may be terminated by re-export of the goods or by placing them under another customs procedure such as customs transit, customs bonded warehouse, free zone, qualified investment projects under the Law on Investment, or for home consumption by requiring to pay duty and taxes.

Customs declarations that are made to terminate a temporary admission should include a reference to the initial customs declaration. Once the obligation is released any security will be returned to the owner of the goods.

Importers of goods under the temporary admission regime must fulfill their obligations as described in this Prakas, including conditions as determined in the permit that issued by Customs. In cases where there are any violations of the provision of this Prakas or the security is not released within the due time, those importers shall be penalized in accordance with the existing law and regulations

Praka 10.-

Machineries, earthmoving machine and specialized equipment to be used in the industrial manufacture, packaging of goods, for exploitation of natural resources, construction or repair of buildings, for earthmoving or similar projects may be authorized by Customs to import as temporary admission for a specified period.

Application for importation as temporary admission of those goods must submit to Customs in accordance to the Praka 4 of this Prakas .

Obligation of duty and taxes on such temporary imports shall be charged at the reduced rate of 20% of the duty and taxes on the goods according to the existing customs tariff, for each year. Obligation of duty and taxes shall be paid immediately after the temporary admission application is approved.

In case the reduced rate of duty and taxes on temporary imports of such goods for periods of less than one year, the obligation of duty and taxes shall be calculated for each month at the rate of two percent (2%) of the total duty and taxes of those goods.

Unofficial Translation

Requests for extensions of the time limit for such temporary admissions shall be made in accordance with the provisions of Praka 7 of this Prakas. Obligation of Duty and taxes shall be paid immediately after the request for extension is approved.

Praka 11.-

Any regulations contradict to this Prakas shall be null.

Praka 12.-

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

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 12
- Cambodia Chamber of Commerce
"For publicized cooperation and implementation"
- Official Journal
- Document - Archive

KINGDOM OF CAMBODIA

Nation Religion King



Ministry of Economy and Finance

No. 1559 MEF

Phnom Penh, 18 December 2008

PRAKAS

on

**Organization and Functioning of Offices under the Department of Free Zone Management
of the General Department of Customs and Excise of Cambodia**



- Having Seen the Constitution of the Kingdom of Cambodia;
- Having Seen Reach kret No. NS/RKT/0908/1054 dated 24 September 2008 on the Appointment of Samdech Akka Moha Sena Padei Techo Hun Sen as the Prime Minister of the Kingdom of Cambodia;
- Having Seen Reach kret No. NS/RKT/0908/1055 dated 25 September 2008 on the Appointment of the Royal Government of the Kingdom of Cambodia;
- Having Seen Reach Kram No.02/NS/94 dated 20 July 1994 promulgating the Law on the Establishment and Organization of the Council of Minister;
- Having Seen Reach Kram No.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 No.NS/RKM/0707/017 dated 20 July 2007 promulgating the Customs Law;
- Having Seen Sub-decree No.04 ANKR.BK dated 20 January 2000 on the Organization and Functioning of the Ministry of Economy and Finance;
- Having Seen Sub-decree No.78 ANKR.BK dated 18 November 2004 and Sub-decree No.20 ANKR.BK dated 29 March 2008 on Revision and Supplementation of Departments of the Ministry of Economy and Finance;
- Having Seen Sub-decree No.134 ANKR.BK dated 15 September on the promotions of the Customs and Excise Department, Tax Department and National Treasury of the Ministry of Economy and Finance into the General Department of Customs and Excise of

Unofficial Translation

Cambodia, General Department of Taxation, and General Department of the National Treasury, under the management of the Ministry of Economy and Finance;

- Having Seen Sub-decree No.152 ANKR.BK dated 06 October 2008 on the Establishment of Department of Excise, Department of Customs Regime, and Department of Free Zone Management, under the management of General Department of Customs and Excise of Cambodia of the Ministry of Economy and Finance;
- According to the necessary tasks of the Ministry of Economy and Finance

HEREBY DECIDES

Praka 1.

This Prakas determines the establishment and organization of offices of Free Zone Management Department of General Department of Customs and Excise of Cambodia, and determines functions and duties of these offices.

Praka 2.

Offices under management of Free Zone Department of General Department of Customs and Excise of Cambodia are below:

- Office of Policy and Free Zone Management
- Customs and Excise Offices to Special Economic Zones

Each office of Free Zone Management Department of General Department of Customs and Excise of Cambodia leaded by a chief and some of deputy chiefs as assistants, responsible for duties determined by General Department of Customs and Excise of Cambodia.

Praka 3.

Office of Policy and Free Zone Management shall have functions and duties as follows:

- To participate in policy preparation for managing the functioning of free zones in the Kingdom of Cambodia especially all Special Economic Zones in accordance with existing laws and regulations, internationally best practices and Kyoto Convention on the Simplification and Harmonization of Customs Procedures in order to assure the smoothness and quickness of the import-export clearance of goods out of and into the zones;
- To coordinate a smooth completion of Customs formalities of exportation, importation or transit of goods and mean of transport of special economic zone in accordance with

Unofficial Translation

the special Customs procedures implemented in special economic zone, and existing laws and regulations;

- To participate with Cambodian Special Economic Zones Board in examining request for import of equipment, materials and other goods for construction of infrastructure of zone developer;
- To manage for receiving, transferring, and delivering official documents and other administrative works of the department;
- To manage taxes, penalty, reward, and other revenues of department, which were collected in accordance with existing regulations;
- To manage all memorandum slips, accounting list, stamp, and other documents related to tax collection of the department;
- To appoint the inspectors team and controller team watch for compliance with the implementation of transit procedure between border-checkpoint and each free zone, compliance with the investment project implementation of zone developers and zone investors in the zone, in particularly, to prevent and suppress any Customs offences related to the tax exemption regime, and to fulfill tax and excise's obligation in the free zones;
- to manage the human resource and action of officials conduction;
- Other missions as determined by the General Department of Customs and Excise of Cambodia.

Praka 4.

Each office of Customs and excise at the special economic zone shall have functions and duties as the following:

- To coordinate an effective participation of competent Customs officer with the special economic zone administration in examining and approving at place incentives on import of production materials, construction materials and production inputs of investors in the zone;
- To manage, examine, and verify compliance in implementing duties and fulfilling obligations of developers and zone investors during construction of infrastructure , construction of production facility, and in the business processing;
- To manage and examine Customs formality related to exportation, importation, and transit of goods and mean of transport of each special economic zone in line with the existing laws and regulations particularly Customs law, special Customs procedures implemented in special economic zone, and meaning of delegation;

Unofficial Translation

- To manage, examine and collect taxes from taxable goods in the special economic zone and appoint the inspectors in order to investigate the compliance of zone developers, zone investors, and other related persons of each special economic zone;
- To manage the human resources and activities of officials under supervision;
- To perform other tasks as determined by the General Department of Customs and Excise of Cambodia.

Praka 5.

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

Praka 6.

Delegate of the Royal Government in charge of the Department of Customs and Excise of Cambodia, Secretary General, Director of Cabinet, Director of the Department and involved units within the Ministry of Economy and Finance shall carry out the provision of this effectively from the signatory date.

**Deputy Prime Minister,
Minister of Economy and Finance**

Keat Chhon

Cc:

- Office of the Council of Ministers
- Cabinet of Samdech Akka Moha Sena Padei Techo HUN SEN,
Prime Minister of the Kingdom of Cambodia
- Secretariat of State of Public function
- All relevant municipal / Provincial authorities
“For information”
As stipulated in Article 6 “For implementation”
- Documents-Achieve

KINGDOM OF CAMBODIA

Nation Religion King

Ministry of Economy and Finance

No. 3841 MEF

Phnom Penh, 02 July 2009

ATTENTION

**Delegate of the Royal Government in charge of
the General Department of Customs and Excise of Cambodia**

Subject: Value Added Tax (VAT) exemption for investors in Special Economic Zone (SEZ)

References: - Note of Samdach Akkak MohaSenaPadei Decho Hun Sen, prime minister of Kingdom of Cambodia dated 09 June 2009 on letter no. 2976 MEF dated 01 May 2009 of Ministry of Economy and finance on request for Value Added Tax (VAT) exemption for investors in Phnom Penh SEZ Co., Ltd (PPSEZ).

- Prakas no. 734 MEF.BK dated 11 September 2008 of Ministry of Economy and Finance on Special Customs Procedures to be implemented in Special Economic Zone.

In respond to the above subject and references, I would like to inform His Excellency that the royal government of Cambodia temporarily agreed on special incentives toward investors in SEZ by 31 December 2010 as follow:

1. **For Export Industry in SEZ:** Automatically suspend temporarily VAT for importation of construction materials, machineries- production equipment and raw materials.
2. **For Domestic Industry in SEZ:** Automatically suspend temporarily VAT only for importation of construction materials and machineries-production equipment.

In order to strengthen the effectiveness and transparency of the above incentive system for SEZ, the General Department of Customs and Excise must effectively establish

Unofficial Translation

conformity observation mechanism especially shall not allow goods benefited from preferential duties and taxes to be diverted to local market without prior permission from Customs to fulfill obligation on duties and taxes.

As describe above please be informed and assist in implementing this letter effectively from now on.

Please His Excellency, accept my salutation.

**Deputy Prime Minister
Minister of Economy and Finance**

CC:

- Council of ministers
- Cabinet of Samdach Akkak Moha Sena Padei Decho
Hun Sen Prime Minister of Cambodia
- Cambodia special economic zone board of CDC
- Special economic zone administration
- Phnom Penh municipality
- Cambodia chamber of commerce
- Investors in SEZ “to be informed”
- Documents – archive

Keat Chhon

KINGDOM OF CAMBODIA

Nation Religion King

Ministry of Economy and Finance

No. 3725 MEF

Phnom Penh, 17 June 2010

ATTENTION

Delegate of the Royal Government

In charge of the General Department of Customs and Excise of Cambodia

Subject: Continuity of temporarily suspend VAT for investors in special economic zone (SEZ) until new decision

References: - Note of Samdach Akkak Moha Sena Padei **Techo Hun Sen**, prime minister of Kingdom of Cambodia Dated 11 April 2010 on letter no. 2128 MEF dated 06 March 2010 of Ministry of economy and Finance.

- Letter No. 3841 MEF dated 02 July 2009 of the Ministry of Economy and Finance on VAT exemption for investors in SEZ.

In respond to the above objective and references, I would like to inform His Excellency that the Royal Government of Cambodia agreed to continue to temporarily suspend VAT for investors in SEZ until there is new decision with the following conditions.

1. Continuity of the suspension is applicable only for any SEZs that are operated in conformity with the existing provisions of law and Zone Administration had been established and put into operation so far.

2. Zone developers and zone investors are responsible for managing goods exempted from duties and taxes and the diversion of incentives provided by the state to other purposes against existing provisions of law.

3. Real estate development in SEZ does not receive the incentive.

4. Sale of goods manufactured in SEZ while those goods could not be treated as inputs of any production (which manufacturing facility is in the same SEZ) must fulfill duties, taxes and other obligations of existing provisions of law.

Unofficial Translation

Accordingly please His Excellency be informed and facilitate effective implementation of this letter from now on until there is new decision.

Please His Excellency, accept my salutation.

CC:

- Council of ministers
- Cabinet of Samdach Akkak Moha Sena Padei Decho
Hun Sen Prime Minister of Cambodia
- Cambodia special economic zone board of CDC
- Special economic zone administration
- Cambodia chamber of commerce
- Investors in SEZ “to be informed”
- Documents – archive

Deputy Prime Minister

Minister of Economy and Finance

Signature and stamp

Keat Chhon

KINGDOM OF CAMBODIA

Nation Religion King

Ministry of Economy and Finance

No. 6616 MEF.GDCE

Phnom Penh, 13th October 2011

ATTENTION

**The delegate of the Royal Government in charge of
the General Department of Customs and Excise of Cambodia**

Subject: Implementation of World Trade Organization (WTO) Agreements on Customs Valuation

Reference:-Reach Kram No. NS/RKM/0707/017 dated 20 July 2007, promulgating the Law on Customs

- Prakas No.387 MEF.CE dated 22nd May 2008 of the Ministry of Economy and Finance on Customs Valuation on Imported Goods

Referring to above subject and references, I would like to inform His Excellency, The delegate of the Royal Government in charge of the General Department of Customs and Excise of Cambodia that the Kingdom of Cambodia have entered WTO and automatically become a signatory party of some important conventions, treaties or agreements concerning international trade. In this sense, to participate in the fulfillment of WTO agreement on Customs valuation and after transitional periods, I would like to instruct the General Department of Customs and Excise of Cambodia as follows:

1. Shall make an official announcement to traders as well as persons related to imports and exports about putting into full implementation of Customs valuation system in accordance with the provisions of WTO agreements on Customs valuation and national regulations in force.
2. For the purpose of trade facilitation, competent Customs officials can temporarily accept the Customs value declared by traders and may make adjustment in case of necessity based on transaction value data in the General Department of Customs and Excise of Cambodia.

Unofficial Translation

3. Shall strengthen the effectiveness of Post Clearance Audit mechanism both at Customs offices and at relevant business premises to ensure the balance between trade facilitation and compliance of law.

As instructed above, please His Excellency delegate of the Royal Government in charge of the General Department of Customs and Excise of Cambodia manage to implement effectively accordingly.

Please His Excellency delegate of the Royal Government accept my salutation.

**Deputy Prime Minister
The Ministry of Economy and Finance**

Keat Chhon

CC:

- Secretariat General of the Senate
- Secretariat General of the National Assembly
- The Council of Ministers
- Cabinet of Samdech Akka Moha Sena Padei
Techo **Hun Sen** Prime Minister of the Kingdom of Cambodia
- The Cambodian Chamber of Commerce
- Document – Archive

KINGDOM OF CAMBODIA

Nation Religion King

Ministry of Economy and Finance

No. 989 MEF.BK

Phnom Penh, 24 November 2011

Prakas

On

Determination of Customs Processing Fee on Exported and Imported Goods

- Having seen constitution of Cambodia;
- Having Seen Reach kret No. NS/RKT/0908/1055 dated 25 September 2008 on the Appointment of the Royal Government of the Kingdom of Cambodia;
- Having Seen Reach Kram No.02/NS/94 dated 20 July 1994 promulgating the Law on the Establishment and Organization of the Council of Minister;
- Having Seen Reach Kram No.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 No. NS/RKM/0508/016 dated 15 May 2008 promulgating Law on Public Finance System;
- Having seen Reach Kram NS/RKM/0707/017 dated 20 July 2007 promulgating Law on Customs
- Having seen Anukret No. 04 ANK.BK dated 20 January 2000 on establishment and organization of the Ministry of Economy and Finance;
- Having seen Anukret No. 134/ANK/BK dated 15 September 2008, on promoting Department of Customs and Excise, Department of Taxation and Department of

Unofficial Translation

Treasury of the Ministry of Economy and Finance to General Department of Customs and Excise of Cambodia, General Department of Taxation and General Department of Treasury under the Ministry of Economy and Finance;

- Having seen Anukret No. 152 ANK.BK dated 06 October 2008 on establishment of Department of Excise, Department of Customs Regime and Department of Free Zone Management under the General Department of Customs and Excise of Cambodia of the Ministry of Economy and Finance;
- Having seen Anukret No. 21 ANK.BK dated 01 March 2006 on Trade Facilitation through Risk Management;
- Referring to the agreement between the Royal Government of Cambodia and UNCTAD dated 18 April 2006 on a Automatic System of Customs Data (ASYCUDA) project;
- Referring to inter-ministry instruction of Ministry of Commerce and Ministry of Economy and Finance No.256 PN.PK.SRNN dated 17 October 1994 on Inspection Tax Importation and Exportation;
- Referring to Prakas No.1447 MEF.BK dated 26 December 2007 of the Ministry of Economy and Finance on Provisions and Procedure for Customs Declaration;
- Referring to Prakas No.111 MEF.BK dated 15 February 2008 of the Ministry of Economy and Finance on Authorization to Carry out Customs Formalities Outside Customs Offices;
- Referring to Prakas No.596 MEF.BK dated 19 August 2010 of the Ministry of Economy and Finance on inspection of imported goods, exported goods and transportation mean;
- Referring to inter ministry Prakas No.994 MEF.BK dated 06 November 2009 of the Ministry of Economy and Finance and Ministry of Commerce on the Implementation of Trade Facilitation through Risk Management;
- Referring to Decision No.009 dated 31 August 2011 on Establishment and Functioning of Customs Risk Management Data System;
- Referring to necessity for implementing the policy of trade facilitation through risk management of the Royal Government of Cambodia in compliance with the rules World Trade Organization relating to service fee and need of fund aimed at insuring

Unofficial Translation

effectiveness of development program, usage and improving extend the coverage of customs automation system as well as effectiveness of customs operations as a whole;

- Referring to necessary suggestion of the Ministry of Economy and Finance;

HEREBY DECIDES

Praka 1

Set Customs Processing Fee (CPF) on Exported and Imported Goods as follow:

- A. 60,000 (Sixty thousand) riel for export or import per container for size equal to or greater than 20 feet and with one owner only; that is, Full Container Load – FCL; and export or import of petroleum products per customs declaration (Single Administrative Documents).
- B. 40,000 (Fourthy thousand) riel for export or import of goods not loaded in container or in container with size less than 20 feet or others beside above mentioned and within one customs declaration (SAD).

Implementation of Customs Processing Fee of this provision of the Prakas shall commence from 01 July 2012 hereafter.

Praka 2

Customs Processing Fee is exempted for export and import as follow:

- A. Export or import of goods of diplomatic mission, foreign consular mission, international organizations and technical co-operation agencies of other governments.
- B. Export and import of goods of ministries and government institutions as well as investors in Special Economic Zones.
- C. Goods donated for charity and other goods including minor export or import of passengers crossing border and people living at border determined by the General Department of Customs and Excise of Cambodia.

Praka 3

Customs Processing Fee on export and import is collected and used according to existing regulations for the purposes as follows:

Unofficial Translation

- To ensure continuity of daily operations of customs automation system including Automation System for Customs Data (ASYCUDA) and Customs Risk Management Data System (CRMDS) which is functioned to control and evaluate customs formality as well as to determine risk indicator via each customs declaration treatment lane especially customs declaration subjected to physical inspection.
- To repair, maintain and improve capacity, extent and effectiveness of customs automation system.
- To support development and implementation of information technology at the General Department of Customs and Excise of Cambodia including expenses for supporting technical section and customs automation system equipments.
- To inspect, verify documents and/or conduct a physical inspection on all kinds of exported and imported goods by competent customs officers during customs clearance for exportation and importation in conformity with trade facilitation policy through risk management on behalf a solely leading agency responsible for inspecting goods at international border checkpoints.

Expenses for purposes described in provision Praka 3 of the Prakas as well as for offering an award must conform to existing laws and regulations especially provisions of law on public financial system referred above.

Praka 4

Customs Processing Fee on exported and imported goods as mentioned in the Prakas is not including fees and other charges as follows.

- Over time fee and/or expenses on duties done by competent customs officer outside customs office especially expenses on travelling or accommodation according to provision of Praka 3 of Prakas of the Ministry of Economy and Finance on Authorization to Carry out Customs Formalities Outside Customs Offices as referred above.
- Fee for inspecting service of other competent institutions in accordance with existing provisions
- Other expenses including cost of printed documents and charges on loading and off loading goods and transportation and all kinds of scanner services.

Praka 5

Collection of Customs Processing Fee on imported and exported goods is the responsibility of the General Department of Customs and Excise of Cambodia of the Ministry of Economy and Finance, which has to be recorded in Customs declaration and written on receipt form KR.IV. Revenue from Customs Processing Fee on exported and imported goods shall be deposited into state budget in sub-account no. 71.02 on the pre-collection fee on Customs work and conforms to related existing provisions of law.

Praka 6

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

Praka 7

Delegate of the Royal Government in charge of the General Department of customs and excise, secretariat general, director general, director of cabinet, directors of department and entities under the Ministry of Economy and Finance as well as individuals and other related institutions must implement this Prakas effectively from the signatory date hereafter.

**Deputy Prime Minister
Minister of Economy and Finance**

Keat Chhon

CC:

- Ministry of Royal Palace
- Secretariat general of Senate
- Secretariat general of Parliament
- Council of minister
- Cabinet of Samdach Akkak Moha Sena
- Padei Techo Hun Sen, Prime Minister of

Unofficial Translation

Kingdom of Cambodia “to be informed”

-As Praka 7

-Royal task

-Document - Archive

Letters

**General Department of Customs
and Excise (GDCE)**

KINGDOM OF CAMBODIA

Nation Religion King



Customs and Excise Department

No. 05 CED

Phnom Penh, January 2, 2007

Attention

President of the Garment Manufacturer Association in Cambodia

Subject: Facilitation and additional clarification of procedures of the Customs and Excise Department to further facilitate investors in garment sector.

Reference: Letter No. 146/12/06 and 147/12/06 dated 18 December 2006 of the Garment Manufacturer Association in Cambodia (GMAC)

Pursuant to the above subject and reference, I have the honor to inform you that Customs and Excise Department has reviewed requests and has made an initial decision as follows:

1- Allow the difference between the actual import price and the price of goods such as machineries and equipment, and raw materials stated in the master list granted exemption of import duties or taxes by the Council for the Development of Cambodia in the band of 30% lower or higher than the indicative value of the master list, for the purpose of writing-off when completing import formalities.

2- Allow the simplification on transportation of semi-finished garment products between subcontracting factories upon the request by requiring the factory concerned to issue proper documents (invoice, warehouse release form, transportation document...etc) which indicates the transportation of semi-finished garment products from one factory to other subcontracting factory including the addresses of both factories, the transportation route, description, as well as the quantity of goods for the purpose of any eventual verification by competent customs officials. The diversion of these goods into domestic market or other destinations than that of subcontracting factory or sub-contractor is prohibited.

Meanwhile, I would like to inform you that factories wishing to transfer or sell machineries, equipments, generators, raw materials or finished products into domestic markets for whatever reason shall notify the Customs and Excise Department immediately (for factories located in Phnom Penh, Kandal and Kompong Speu province) and the nearest customs and excise branches (for factory located outside the above three areas) to fulfill duty and taxes in accordance with laws in force (based on the

Unofficial Translation

residual value of products or existing customs value list), without incurring any penalty, before selling or transferring those goods. Failure to do so may result in being held to pay duty and taxes and other penalties on the diversion of goods under the tax exemption.

Therefore, please be informed and disseminate this content to relevant factories.

Please accept the assurance of my consideration.

**Delegate of the Royal Government of Cambodia
in charge of the Customs and Excise Department**

Dr. Pen Siman

CC:

- Cabinet of Senior Minister, Minister of Economy and Finance
- Phnom Penh Chamber of Commerce
“for information”
- All related Customs and Excise offices and branches and checkpoint
(for implementation)
- Archive-document

KINGDOM OF CAMBODIA

Nation Religion King

Customs and Excise Department

No. 790 CED

Phnom Penh, 28 August 2008

INSTRUCTION

On

Customs Transit Procedures

In accordance with the provisions of Praka 4 of Prakas No. 508 MEF.BRK dated July 1st, 2008 issued by the Ministry of Economy and Finance, Customs and Excise Department (CED) established terms and conditions for Customs transit procedures as follows:

1. Legal entities entitled for authorized transit operators include:

- Customs Temporary Storage Operators
- Customs Bonded Warehouse Operators
- Others Persons received permission from CED to operate Customs transit procedures in advance.

2. At entry checkpoint:

- Authorized Transit Operators shall fill in a Summary Customs Declaration, in other word, only fill in box number 1, 2, 8, 10, 14, 17, 18, 21, 31(in Container Identification), 35, 37, 44 (if required), 52, 53, 54 and submit in three copies to competent Customs officers.

- Customs Officers shall fill in part A and C of the Customs Declaration.

After checking the authenticity of documents, transportation means and containers, the competent Customs officers could, if necessary, conduct physical inspection eventually.

If no irregularity is suspected, the competent Customs officers shall stamp and certify the Customs transit procedures which define a number of conditions, especially the legal routes and time limits for the transit, as well as affix Customs stamp or Customs seals on the transit transportation means or containers. A copy of Customs Declaration shall be kept at the Office of Entry. The other two copies shall be given to the Transit Operators or their representatives to be

accompanied with the goods and transport vehicles towards the Office of Exit. This copy of Customs declaration shall be semi-folded and placed in the lower right of the front glass of the transport vehicles, showing the stamps certified by the competent Customs officers as in the annex sample.

3. At Office of Exit:

- The Authorized Transit Operators or their representatives shall present the two copies of Customs Declarations filled at the Office of Entry to the competent Customs officers at Office of Exits.

- Competent Customs officers at the office of exit shall check authenticity of Customs stamps or bullet seals on transportation means or containers in transit by verifying with the transit documents. If no irregularity is found, competent Customs officers shall certify in part D of the Customs declarations and Customs stamps or bullet seals before releasing for transit to third country. A copy of Customs declaration shall be kept at the office of exit for eventually verifying with the office of entry. Another remaining copy of the Customs declaration shall be provided to the transit operators or their representative for clearance at the office of entry.

4. Some Conditions: The competent Customs officers in charge of Customs transit at the office of entry shall define legal routes and duration of transit operation by discussing with the operators if deemed necessary with the following principles:

- **Legal routes:** It shall precisely be indicated the road names or numbers and changing points along the way. Any stop-over of the goods and transportation means shall only be allowed alongside the specified legal routes, except advance permission from the competent Customs officers in the case of force majeure or incidental accidents being certified by a competent authority. Any additional loading or unloading of goods, or changing of transportation means along the legal routes is not allowed.

- **Transport Duration:** Transport duration as well as reasonable possibility of stop along the routes must clearly be determined and conforming with the road condition, as described in routing, and transportation means.

5. Types of transportation means: Only transit goods, transported in containers as defined in the point 6 below, can be transported under Customs transit Procedures.

Other types of transport means, including containers not stipulated in the point 6 below, can be examined and allowed by Customs and Excise Department to operate under the Customs transit Procedures if those transportation means are appropriately installed and equipped with the following conditions:

Unofficial Translation

- Customs seals can simply and effectively be affixed to it;
- no goods can be removed from or put into the sealed part of the transport-unit without leaving visible traces of tampering or without breaking the Customs seal;
- it contains no concealed spaces where goods may be hidden; and
- all spaces capable of holding goods are readily accessible for Customs inspection.

6. Containers for loading transit goods are transportation equipments or facilities which:

- is capable for the Customs stamp or bullet seal to be affixed and durable for repeated uses;
- is specially made to ease transporting goods on single or multiple mean of transportation without loading/unloading.
- designed for ready handling, particularly when being transferred from one mode of transport to another;
- is a standard container of 20 feet, 40 feet and 45 feet.

7. Heavy or bulky cargoes; because of their weight, size, or nature which cannot be loaded in a closed compartment (container); may be allowed to be carried by non-sealed vehicles or containers, provided those goods can easily be identified by reference to the description given (in packing lists, photographs, drawings).

Customs may take appropriate measures to monitor so or prevent substitution, removal, or addition of goods.

8. Deposit of Security: The operator of Customs temporary storage and Customs bounded warehouse who already deposited the security at the Customs and Excise Department are not required to re-deposit security for the Customs transit Procedures. For other persons including Customs brokers who operate under the Customs transit Procedures shall be required to deposit the security in accordance with the provisions of Prakas on Security issued by the Ministry of Economy and Finance.

9. Chief of relevant Customs check-point shall clearly assign Customs officers to take responsible for supervision, control, and decision at spot regarding the implementation of Customs transit Procedures in accordance with the provisions of laws in effect, especially this guideline and Prakas on the Customs Transit issued by the Ministry of Economy and Finance. These duties also include the transit authorization of goods, security determination, transit clearing, document management, and making reports or other official Customs records relating to the operation of Customs transit Procedures.

Unofficial Translation

After receiving this guideline, all concerned chiefs of Customs branches, chiefs of Customs offices, chiefs of Customs checkpoints shall effectively implement it from the date of signature herein.

**Delegate of the Royal Government in charge of
Customs and Excise Department**

Dr. Pen Siman

CC:

- Cabinet of Senior Minister, Minister of Economy and Finance
- Ministry of Public Work and Transport “ To be informed ”
- Cambodia Chamber of Commerce
“ for dissemination and cooperation in implementation”
- Customs Temporary Storage Operator
- Customs Bounded Warehouse Operator
“for dissemination and cooperation in implementation”
- Documents - Archive

ANNEX

of instruction No. 790 CE dated 28 August 2008 of Customs and Excise Department
on Customs Transit Procedures

Sample of transit stamp

ច្បាប់ TRANSIT	
- រថយន្តលេខ Vehicle No:.....	Container No:.....
- សៀលតមលេខ Seal No:.....	
- មាត់ច្រកចូល Office of Entry..... មាត់ច្រកចេញ Office of Exit	
- ត្រូវបង្ហាញការិយាល័យមាត់ច្រកចេញ មុនម៉ោង show office of Exit by 17h:00 date.....	
- តម្រាយផ្លូវស្របច្បាប់ Legal Route.....	
.....	
មន្ត្រីគយ Customs officer: (signature, stamp and officers' names)	
Date.....	

KINGDOM OF CAMBODIA

Nation Religion King

Customs and Excise Department

No. 1090 CED

Phnom Penh, 17 October 2008

INSTRUCTION

On

Implementation of Customs Transit Procedures

In accordance with the provision of Praka 4 of Prakas no. 508 MEF.BRK dated July 1st 2008 issued by the Ministry of Economy and Finance on Customs Transit, customs and excise department previously issued an instruction no. 790 CE dated 28 August 2008 on Customs Transit Procedures to be a basic provision involving the accomplishment of customs formalities on transportation of goods under customs transit procedures. Meanwhile in order to improve the smooth implementation of customs transit procedures in consistent with the international best practice and cover other aspects, the General Department of Customs and Excise of Cambodia would like to instruct as follow.

- 1) The implementation of the procedures of instruction provision no. 790 CE dated 28 August 2008: it is only applicable for the transportation under international transit procedures in conformity with paragraph 1 of the provision and is only the transportation of goods from Customs Office of entry at the border to Customs Office of exit at the border.

For transportation under international transit regime, operators of Customs Transit can generally opt to complete customs formality with the above procedures when transporting goods across Cambodia or can practice other provisions of international agreements within region even they are bilateral or multilateral, which Cambodia is a signatory party.

- 2) Implementation of national Customs transit of paragraph 2 Praka 2 of Prakas on customs transit: shall be implemented according to instruction no.790 CE dated 28 August 2008 above with some adjustments as follow.
 - a) Customs procedures at office of entry and office of exit stated in instruction no. 790 CE above are changed to Customs procedures at Customs office of departure and customs office of destination.

Unofficial Translation

- b) The form of stamp on Customs transit declaration tapped competent customs official at Customs office of departure for transportation under national transit procedures is attached with this instruction.
- 3) Some commodities which are temporarily not permitted to transport under transit regime include:
- a) Items in a list of prohibited and restricted goods of provisions of sub-degree no. 209 ANK.BK dated 31 December 2007 which is in the list of absolute prohibition (treatment no. 4, no. 5 and no. 6).
- b) Other items besides the 3.a above which are high sensitive and can affect security and safety of the public such as weapons, explosive, military equipments, drug and other dangerous substances.
- c) Items prohibited to transit by international agreements as well as charter of United Nations such as animals and plants and animal pieces and becoming extinct plants, antiques or nuclear substances.

After obtaining this instruction, all concerned chiefs of customs and excise branches, offices and checkpoints shall effectively implement it from the date of signature hereafter.

**Delegate of the Royal Government in charge of
The General Department of Customs and Excise of Cambodia**

Dr. Pen Siman

CC:

- Cabinet of Deputy Prime Minister, Minister of Economy and Finance
- Ministry of Public Work and Transport
 - “To be informed”
- Cambodia Chamber of Commerce
- Operator of Customs Temporary Storage
- Operator of Customs Bounded Warehouse
 - “for dissemination and cooperation in implementation”
- Documents – Archive

ANNEX

of instruction No. 1090 CE dated 17 October 2008 of Customs and Excise Department
on the Implementation of Customs Transit Procedures

Sample of transit stamp

ឆ្លងកាត់ TRANSIT	
- រថយន្តលេខ Vehicle No:.....	Container No:.....
- សៀលគយលេខ Seal No:.....	
- ការិ. ចេញដំណើរ Office of departure.....	ការិ. គម្យដ្ឋាន Office of destination.....
- ត្រូវបង្ហាញការិយាល័យគម្យដ្ឋានមុនម៉ោង show office of destination by 17h:00 date.....	
- តម្រាយផ្លូវស្របច្បាប់ Legal Route.....	
.....	
មន្ត្រីគយ Customs officer: (signature, stamp and officers' names)	
Date.....	

KINGDOM OF CAMBODIA

Nation Religion King

Customs and Excise Department

No. 835 CED

Phnom Penh, 05 September 2008

ATTENTION

- Chief of Export Office of Customs and Excise**
- Chief of Customs and Excise Offices, Branches and Related Checkpoint**

Subject: Sample withdrawal of exported textile products.

Referring to the above subject, Customs and Excise Department notices that, there are re-import of textile products under various reasons such as unmatched purchased orders or low quality etc. Some of the re-import require additional modification and then re-export and others have to be destroyed or sold into local markets.

In order to ease in the managing the production and inspecting customs formality for the re-importation, customs and excise department temporarily decides as followings:

1. Require to withdraw a sample of textile products in every export. In case those items are different in colors, sizes, and loaded in many containers, sample goods must be withdrawn one unit only per customs declaration. The withdrawal subjects to be mentioned in customs declaration by competent customs official.
2. These samples have to be packed in carton box that can be sealed with customs paper seal to assure the conformity of the samples. The customs paper seal must be sealed at where the box can be opened and closed. There must be printed letter or written important data on the package regarding the export to ease identification.
3. These samples must be appropriately kept at each factory for at least 90 days from the date of registration of customs declaration or kept until the exporter thinks that there is no requirement to re-import these products back into Cambodia.
4. In case the samples cannot be withdrawn for some reasons and with the written request of exporter because of high value goods, big size goods or less quantities, competent customs official shall record the request in customs declaration and inform

Unofficial Translation

the exporter an eventual difficulty in completing customs formality if there is re-import of these products back into Cambodia. For this case, the exporter shall keep only sample of cloth attached with pictures of the products and put them into a paper bag and paste customs seal as mentioned above.

5. Whenever there is re-import of the above mentioned goods, the owner shall request in writing to the Customs and Excise Department attaching the export documents and sample withdrawn and kept in accordance with the procedures stated above.

After receiving this instruction, please manage to implement the letter effectively.

Please accept my appreciation.

**Delegate of the Royal Government in charge of
The General Department of Customs and Excise of Cambodia**

Dr. Pen Siman

CC:

- Cabinet of Senior Minister, Minister of Economy and Finance
“To be informed”
- Commercial Chamber of Cambodia
“to be informed”
- Garment Association of Cambodia
“to be informed and dissemination”
- Documents – Archive

ANNEX

of letter no. 835 CED dated 05 September, 2008 of Customs and Excise Department on
sample withdrawal of exported textile goods

Sample stamp to record the sample withdrawal

10cm width

6cm height

Sample of.....unit(s) is/are placed in paper bag with customs seal and kept at the above factory site.
Style no.....quantity..... Style no.....quantity.....

10cm width

6cm height

Referring to written request by Mr. /Ms..... who is a factory representative asking to keep only sample cloth and pictures of the products placed in paper bag with customs seal.
Style no.....quantity..... Style no.....quantity.....

KINGDOM OF CAMBODIA

Nation Religion King

General Department of Customs and Excise of Cambodia

No. 494 GDCE

Phnom Penh, 30 April 2009

DECISION

On

Delegating to the representative of the General Department of Customs and Excise of Cambodia to Phnom Penh Special Economic Zone

In accordance with the provisions of Prakas No. 652 MEF dated August 27th, 2008 of the Ministry of Economy and Finance on Delegating to Delegate of the Royal Government in charge of Customs and Excise Department related to the management and functioning of Special Economic Zone and pursuant to the needs of the General Department of Customs and Excise (GDCE) of Cambodia, Delegate of the Royal Government in charge of the General Department of Customs and Excise of Cambodia decides to delegate to **Mr. Uy Rasy**, assistance of Policy and Free Zone Management Office of GDCE to be a representative of MEF and GDCE to Phnom Penh SEZ for additional tasks as below:

1. Participate in examining and approving the Master Lists of investors in this SEZ in the framework of Zone Administration for importation and exportation of goods such as materials, machineries, and all kind of raw materials under Single Window Mechanism at place in SEZ compliant with existing provisions of laws.
2. On behalf of the Ministry of Economy and Finance (MEF) or the General Department of Customs and Excise (GDCE), examine and approve at place the movement of goods such as materials, machineries, raw materials, all kind of production outputs as well as means of transport between borders checkpoints of Cambodia and SEZ by verifying with the items in Master Lists of Zone investors in accordance with existing procedures of laws.
3. Examine and approve the advance clearance importation of all kinds of goods stated above regardless the quantity or value to be imported in to the SEZ.
4. Examine and approve goods to be exported from and imported to SEZ with most preferential treatment as possible under the framework of special Customs procedures, implement management tasks especially providing the priority in accomplishing Customs formalities at the border check points.

Mr. Uy Rasy also has the following duties:

- a. Perform his tasks in accordance with the existing regulations and Customs procedures related to exportation and importation of goods out of/into SEZ.

Unofficial Translation

- b. Prepare relevant documentations related to exportation and importation of goods out of/into SEZ as well as produce statistical reports determined by GDCE.

This decision is effectively from the signatory date until new decision.

**Delegate of the Royal Government in charge of
The General Department of Customs and Excise of Cambodia**

Dr. Pen Siman

CC:

- Cabinet of Deputy Prime Minister, Minister of Economy and Finance
- Cambodia Special Economic Zone Board
- Phnom Penh SEZ Zone administration
- Phnom Penh Municipal
- Cambodia Chamber of Commerce
“to be informed”
- Documents - Archive

Unofficial Translation
KINGDOM OF CAMBODIA

Nation Religion King

General Department of Customs and Excise of Cambodia

No. 826 CE

Phnom Penh, August 3rd 2009

ATTENTION

Director of the Department of Free Zone Management

Subject: Formation of office code for customs and excise offices under control of the Department of Free Zone Management.

Reference: - Anukret no. 148.ANK.BK dated 29 December 2005, on the Establishment and Management of Special Economic Zone

- Anukret no. 50 ANK.BK dated 25 March 2005 on the Establishment of Steung Hav Special Economic Zone
- Anukret no. 33 ANK.BK dated 19 April 2006 on the Establishment of Phnom Penh Special Economic Zone
- Anukret no. 57 ANK.BK dated 01 June 2006 on the Establishment of Poi Pet O' Neang Special Economic Zone
- Anukret no. 113 ANK.BK dated 25 October 2006 on the Establishment of Shihaknoug Ville Special Economic Zone
- Anukret no. 135 ANK.BK dated 29 November 2006 on the Establishment of Manhattan Special Economic Zone (Svay Rieng)
- Anukret no. 140 ANK.BK dated 08 December 2006 on the Establishment of Duong Chhiv Phnom Den Special Economic Zone
- Anukret no. 03 ANK.BK dated 09 January 2007 on the Establishment of Kampot Special Economic Zone
- Anukret no.29 ANK.BK dated 04 April 2007 on the Establishment of Tai Seng Bavet Special Economic Zone
- Anukret no. 30 ANK.BK dated 04 April 2007 on the Establishment of Gold Fame Park Sun Special Economic Zone
- Anukret no.74 ANK.BK dated 16 July 2007 on the Establishment of Thary Kampong Cham Special Economic Zone
- Anukret no.159 ANK.BK dated 26 October 2007 on the Establishment of Neang Kok KohKong Special Economic Zone
- Anukret no. 25 ANK.BK dated 17 March 2008 on the Establishment of Shihaknoug Ville Special Economic Zone (section B, C, D, E and F)
- Anukret no. 152 ANK.BK dated 06 October 2008 on the Establishment of the Department of Free Zone Management

Unofficial Translation

- Prakas no. 1559.MEF.BK dated 18 December 2008, Ministry of Economy and Finance, on the organization and functioning of offices under the department of free zone management of the General Department of Customs and Excise of Cambodia

According to above subject and references, I would like to inform you that General Department of Customs and Excise of Cambodia decides to create office codes in addition to second list (2) of instruction no. 1279 CED dated 27 December 2007 of Customs and Excise Department on place into utilization of reference codes for filling in customs declaration as reserve to be used when any Special Economic Zone starts to develop infrastructure and have investment and manufacturing activities as follow:

Department of Free Zone Management

1. Code PNH30 Office of Policy and Free Zone Management

Phnom Penh municipality

2. Code PNH31 Customs and Excise Office to **Phnom Penh** Special Economic Zone

Kandal province

3. Code KDL30 Customs and Excise Office to **Gold Fame Park Sun** Special Economic Zone

Takeo province

4. Code TAK30 Customs and Excise Office to **Duong Chhiv Phnom Den** Special Economic Zone

Kampong Cham province

5. Code KPC30 Customs and Excise Office to **Thary Kampong Cham** Special Economic Zone

Svay Rieng province

6. Code SVR30 Customs and Excise Office to **Manhattan** Special Economic Zone
7. Code SVR31 Customs and Excise Office to **Tai Seng Bavet** Special Economic Zone

Kampot province

8. Code KAM30 Customs and Excise Office to **Kampot** Special Economic Zone

Banteay Meanchey province

9. Code BMC30 Customs and Excise Office to **Poi Pet O' Neang** Special Economic Zone

Koh Kong province

10. Code KKG30 Customs and Excise Office to **Neang Kok Kok Kong** Special Economic Zone

Preah Shihaknoug province

11. Code SHV30 Customs and Excise Office to **Shihaknoug Ville** Special economic Zone
12. Code SHV31 Customs and Excise Office to **Shihaknoug Ville** Special Economic Zone (**Section B, C, D, E and F**)
13. Code SHV32 Customs and Excise Office to **Steung Hav** Special Economic Zone

Unofficial Translation

Having receiving this letter, please kindly director manage to effectively implement this letter from the date of signature.

Please take assurances of my consideration.

**Delegate of the Royal Government in charge of
The General Department of Customs and Excise of Cambodia**

Dr. Pen Siman

CC:

- Cabinet of Deputy Prime Minister, Minister of Economy and Finance
“to be informed”
- Developer and all investors in Special Economic Zone
“to be informed and cooperate”
- Related offices, branches and checkpoints of customs and excise
“to be informed and cooperate”
- Documents – Archive

KINGDOM OF CAMBODIA

Nation Religion King

General Department of Customs and Excise of Cambodia

No. 361 GDCE

Phnom Penh, 23 April 2010

DECISION

On

Delegating to the representative of the General Department of Customs and Excise of Cambodia to Sihanouk Ville Special Economic Zone

In accordance with the provisions of Prakas No. 652 MEF dated August 27th, 2008 of the Ministry of Economy and Finance on Delegating to Delegate of the Royal Government in charge of Customs and Excise Department related to the management and functioning of Special Economic Zone and pursuant to the needs of the General Department of Customs and Excise (GDCE) of Cambodia, Delegate of the Royal Government in charge of the General Department of Customs and Excise of Cambodia decides to delegate to **Mr. Chin Heng Sambath**, Deputy chief of Sihanouk Ville International Port Customs and Excise checkpoint to be a representative of MEF and GDCE to Sihanouk Ville SEZ for additional tasks as below:

1. Participate in examining and approving the Master Lists of investors in this SEZ in the framework of Zone Administration for importation and exportation of goods such as materials, machineries, and all kind of raw materials under Single Window Mechanism at place in SEZ compliant with existing provisions of laws.
2. On behalf of the Ministry of Economy and Finance (MEF) or the General Department of Customs and Excise (GDCE), examine and approve at place the movement of goods such as materials, machineries, raw materials, all kind of production outputs as well as means of transport between borders checkpoints of Cambodia and SEZ by verifying with the items in Master Lists of Zone investors in accordance with existing procedures of laws.
3. Examine and approve the advance clearance importation of all kinds of goods stated above regardless the quantity or value to be imported in to the SEZ.
4. Examine and approve goods to be exported from and imported to SEZ with most preferential treatment as possible under the framework of special Customs procedures, implement management tasks especially providing the priority in accomplishing Customs formalities at the border check points.

Mr. Chin Heng Sambath also has the following duties:

- a. Perform his tasks in accordance with the existing regulations and Customs procedures related to exportation and importation of goods out of/into SEZ.

Unofficial Translation

- b. Prepare relevant documentations related to exportation and importation of goods out of/into SEZ as well as produce statistical reports determined by GDCE.

This decision is effectively from the signatory date until new decision.

**Delegate of the Royal Government in charge of
The General Department of Customs and Excise of Cambodia**

Dr. Pen Siman

CC:

- Cabinet of Deputy Prime Minister, Minister of Economy and Finance
- Cambodia Special Economic Zone Board
- Sihanouk Ville SEZ Zone administration
- Sihanouk provincial Ville Hall
- Cambodia Chamber of Commerce
 “to be informed”
- Sihanouk Ville Customs and Excise branch
 “for cooperation and implementation”
- Documents - Archive

KINGDOM OF CAMBODIA

Nation Religion King

General Department of Customs and Excise of Cambodia

No. 807 GDCE

Phnom Penh, 06 September 2010

DECISION

On

Delegating to the representative of the General Department of Customs and Excise of Cambodia to Tai Seng Bavet Special Economic Zone

In accordance with the provisions of Prakas No. 652 MEF dated August 27th, 2008 of the Ministry of Economy and Finance on Delegating to Delegate of the Royal Government in charge of Customs and Excise Department related to the management and functioning of Special Economic Zone and pursuant to the needs of the General Department of Customs and Excise (GDCE) of Cambodia, Delegate of the Royal Government in charge of the General Department of Customs and Excise of Cambodia decides to delegate to **Mr. Ying Sam Orn**, Acting chief of Bavet Customs and Excise checkpoint to be a representative of MEF and GDCE at Tai Seng Bavet SEZ for additional tasks as below:

1. Participate in examining and approving the Master Lists of investors in this SEZ in the framework of Zone Administration for importation and exportation of goods such as materials, machineries, and all kind of raw materials under Single Window Mechanism at place in SEZ compliant with existing provisions of laws.
2. On behalf of the Ministry of Economy and Finance (MEF) or the General Department of Customs and Excise (GDCE), examine and approve at place the movement of goods such as materials, machineries, raw materials, all kind of production outputs as well as means of transport between borders checkpoints of Cambodia and SEZ by verifying with the items in Master Lists of Zone investors in accordance with existing procedures of laws.
3. Examine and approve the advance clearance importation of all kinds of goods stated above regardless the quantity or value to be imported in to the SEZ.
4. Examine and approve goods to be exported from and imported to SEZ with most preferential treatment as possible under the framework of special Customs procedures, implement management tasks especially providing the priority in accomplishing Customs formalities at the border check points.

Mr. Ying Sam Orn also has the following duties:

Unofficial Translation

- a. Perform his tasks in accordance with the existing regulations and Customs procedures related to exportation and importation of goods out of/into SEZ.
- b. Prepare relevant documentations related to exportation and importation of goods out of/into SEZ as well as produce statistical reports determined by GDCE.

This decision is effectively from the signatory date until new decision.

**Delegate of the Royal Government in charge of
The General Department of Customs and Excise of Cambodia**

Dr. Pen Siman

CC:

- Cabinet of Deputy Prime Minister, Minister of Economy and Finance
- Cambodia Special Economic Zone Board
- Tai Seng Bavet SEZ Zone administration
- Svay Rieng provincial Hall
- Bavet Municipal
- Cambodia Chamber of Commerce
“to be informed”
- Svay Rieng Customs and Excise branch
“for cooperation and implementation”
- Documents – Archive

KINGDOM OF CAMBODIA

Nation Religion King

General Department of Customs and Excise of Cambodia

No. 808 GDCE

Phnom Penh, 06 September 2010

DECISION

on

Delegating to the representative of the General Department of Customs and Excise of Cambodia to Manhattan Special Economic Zone

In accordance with the provisions of Prakas No. 652 MEF dated August 27th, 2008 of the Ministry of Economy and Finance on Delegating to Delegate of the Royal Government in charge of Customs and Excise Department related to the management and functioning of Special Economic Zone and pursuant to the needs of the General Department of Customs and Excise (GDCE) of Cambodia, Delegate of the Royal Government in charge of the General Department of Customs and Excise of Cambodia decides to delegate to **Mr. Ying Sam Orn**, Acting chief of Bavet Customs and Excise checkpoint to be a representative of MEF and GDCE to Manhattan SEZ for additional tasks as below:

1. Participate in examining and approving the Master Lists of investors in this SEZ in the framework of Zone Administration for importation and exportation of goods such as materials, machineries, and all kind of raw materials under Single Window Mechanism at place in SEZ compliant with existing provisions of laws.
2. On behalf of the Ministry of Economy and Finance (MEF) or the General Department of Customs and Excise (GDCE), examine and approve at place the movement of goods such as materials, machineries, raw materials, all kind of production outputs as well as means of transport between borders checkpoints of Cambodia and SEZ by verifying with the items in Master Lists of Zone investors in accordance with existing procedures of laws.
3. Examine and approve the advance clearance importation of all kinds of goods stated above regardless the quantity or value to be imported in to the SEZ.
4. Examine and approve goods to be exported from and imported to SEZ with most preferential treatment as possible under the framework of special Customs procedures, implement management tasks especially providing the priority in accomplishing Customs formalities at the border check points.

Mr. Ying Sam Orn also has the following duties:

Unofficial Translation

- a. Perform his tasks in accordance with the existing regulations and Customs procedures related to exportation and importation of goods out of/into SEZ.
- b. Prepare relevant documentations related to exportation and importation of goods out of/into SEZ as well as produce statistical reports determined by GDCE.

This decision is effectively from the signatory date until new decision.

**Delegate of the Royal Government in charge of
The General Department of Customs and Excise of Cambodia**

Dr. Pen Siman

CC:

- Cabinet of Deputy Prime Minister, Minister of Economy and Finance
- Cambodia Special Economic Zone Board
- Manhattan SEZ administrative
- Svay Rieng provincial Hall
- Bavet Municipal
- Cambodia Chamber of Commerce
“to be informed”
- Svay Rieng Customs and Excise branch
“for cooperation and implementation”
- Documents - Archive

KINGDOM OF CAMBODIA

Nation Religion King

General Department of Customs and Excise of Cambodia

No. 128 GDCE

Phnom Penh, 31 January 2013

DECISION

on

Delegating to the representative of the General Department of Customs and Excise of Cambodia to Neang Kok Koh Kong Special Economic Zone

In accordance with the provisions of Prakas No. 652 MEF dated August 27th, 2008 of the Ministry of Economy and Finance on Delegating to Delegate of the Royal Government in charge of Customs and Excise Department related to the management and functioning of Special Economic Zone and pursuant to the needs of the General Department of Customs and Excise (GDCE) of Cambodia, Delegate of the Royal Government in charge of the General Department of Customs and Excise of Cambodia decides to delegate to **Mr. THENG Monghourn**, acting chief of Cham Yeam Customs and Excise office to be a representative of MEF and GDCE to Neang Kok Koh Kong SEZ for additional tasks as below:

1. Participate in examining and approving the Master Lists of investors in this SEZ in the framework of Zone Administration for importation and exportation of goods such as materials, machineries, and all kind of raw materials under Single Window Mechanism at place in SEZ compliant with existing provisions of laws.
2. On behalf of the Ministry of Economy and Finance (MEF) or the General Department of Customs and Excise (GDCE), examine and approve at place the movement of goods such as materials, machineries, raw materials, all kind of production outputs as well as means of transport between borders checkpoints of Cambodia and SEZ by verifying with the items in Master Lists of Zone investors in accordance with existing procedures of laws.
3. Examine and approve the advance clearance importation of all kinds of goods stated above regardless the quantity or value to be imported in to the SEZ.
4. Examine and approve goods to be exported from and imported to SEZ with most preferential treatment as possible under the framework of special Customs procedures, implement management tasks especially providing the priority in accomplishing Customs formalities at the border check points.

Unofficial Translation

Mr. THENG Monghourn also has the following duties:

- a. Perform his tasks in accordance with the existing regulations and Customs procedures related to exportation and importation of goods out of/into SEZ.
- b. Prepare relevant documentations related to exportation and importation of goods out of/into SEZ as well as produce statistical reports determined by GDCE.

This decision is effectively from the signatory date until new decision.

**Delegate of the Royal Government in charge of
The General Department of Customs and Excise of Cambodia**

Dr. Pen Siman

CC:

- Cabinet of Deputy Prime Minister, Minister of Economy and Finance
- Cambodia Special Economic Zone Board
- Neang Kok Koh Kong SEZ administrative
- Koh Kong provincial Hall
- Cambodia Chamber of Commerce
“to be informed”
- Koh Kong Customs and Excise branch
“for cooperation and implementation”
- Documents - Archive

KINGDOM OF CAMBODIA

Nation Religion King

General Department of Customs and Excise of Cambodia

No. 342 GDCE

Phnom Penh, 12 April 2012

DECISION

on

Delegating to the representative of the General Department of Customs and Excise of Cambodia to Poi Pet O'Neang Special Economic Zone

In accordance with the provisions of Prakas No. 652 MEF dated August 27th, 2008 of the Ministry of Economy and Finance on Delegating to Delegate of the Royal Government in charge of Customs and Excise Department related to the management and functioning of Special Economic Zone and pursuant to the needs of the General Department of Customs and Excise (GDCE) of Cambodia, Delegate of the Royal Government in charge of the General Department of Customs and Excise of Cambodia decides to delegate to **Mr. Nhim Sok Nang**, deputy chief of Poi Pet Customs and Excise office to be a representative of MEF and GDCE to Poi Pet O'Neang SEZ for additional tasks as below:

1. Participate in examining and approving the Master Lists of investors in this SEZ in the framework of Zone Administration for importation and exportation of goods such as materials, machineries, and all kind of raw materials under Single Window Mechanism at place in SEZ compliant with existing provisions of laws.
2. On behalf of the Ministry of Economy and Finance (MEF) or the General Department of Customs and Excise (GDCE), examine and approve at place the movement of goods such as materials, machineries, raw materials, all kind of production outputs as well as means of transport between borders checkpoints of Cambodia and SEZ by verifying with the items in Master Lists of Zone investors in accordance with existing procedures of laws.
3. Examine and approve the advance clearance importation of all kinds of goods stated above regardless the quantity or value to be imported in to the SEZ.
4. Examine and approve goods to be exported from and imported to SEZ with most preferential treatment as possible under the framework of special Customs procedures, implement management tasks especially providing the priority in accomplishing Customs formalities at the border check points.

Mr. Nhim Sok Nang also has the following duties:

Unofficial Translation

- a. Perform his tasks in accordance with the existing regulations and Customs procedures related to exportation and importation of goods out of/into SEZ.
- b. Prepare relevant documentations related to exportation and importation of goods out of/into SEZ as well as produce statistical reports determined by GDCE.

This decision is effectively from the signatory date until new decision.

**Delegate of the Royal Government in charge of
The General Department of Customs and Excise of Cambodia**

Dr. Pen Siman

CC:

- Cabinet of Deputy Prime Minister, Minister of Economy and Finance
- Cambodia Special Economic Zone Board
- Poi Pet O'Neang SEZ administrative
- Bantey Meanchey provincial Hall
- Cambodia Chamber of Commerce
"to be informed"
- Bantey Meanchey Customs and Excise branch
"for cooperation and implementation"
- Documents - Archive

KINGDOM OF CAMBODIA

Nation Religion King

General Department of Customs and Excise of Cambodia

No. 890 GDCE

Phnom Penh, 14 October 2011

INSTRUCTION

On

Delegating to the representative of Department of Free Zone of General Department of Customs and Excise of Cambodia

In accordance with the provisions of Prakas No. 652 MEF.BRK dated August 27th, 2008 issued by Ministry of Economy and Finance on delegating to the Delegate of the Royal Government in charge of Customs and Excise Department regarding the organization and functioning of Special Economic Zone and pursuant to the needs of General Department of Customs and Excise of Cambodia, Delegate of the Royal Government in charge of General Department of Customs and Excise of Cambodia decides to delegate to **Mr. Kim Ngoun**, chief of Policy and Free Zone Management Office of GDCE to be a representative of MEF and GDCE for additional tasks as below:

1. In the framework of Cambodia SEZ Board, Participate in examining and approving the Master Lists of Zone developers and Zone investors in SEZ where Zone administration are not yet established for importation and exportation of goods such as materials, machineries, and all kind of raw materials under different customs regimes compliant with existing provisions of laws.
2. On behalf of the Ministry of Economy and Finance (MEF) or the General Department of Customs and Excise (GDCE), examine and approve the movement of goods such as materials, machineries, raw materials, all kind of production outputs as well as means of transport between borders checkpoints of Cambodia and SEZ by verifying with the items in Master Lists granted exemption by Cambodia SEZ Board in accordance with existing procedures of laws.
3. Examine and approve the advance clearance importation of all kinds of goods stated above regardless the quantity or value to be imported in to the SEZ where Zone administration are not yet established.
4. Examine and approve goods to be exported from and imported to SEZ with most preferential treatment as possible under the framework of existing special Customs procedures.

Unofficial Translation

5. In case of facing any obstacles or any unusual cases while practicing this delegation, **Mr. Kim Ngoun** shall urgently report to Delegate of the Royal Government in charge of General Department of Customs and Excise of Cambodia for eventual advises or decision.

Mr. Kim Ngoun also has the following duties:

- Efficiently perform his tasks in accordance with the existing regulations and Customs procedures related to exportation and importation of goods out of/into SEZ where Zone administration are not yet established.
- Prepare relevant documentations related to exportation and importation of goods out of/into SEZ as well as produce statistical reports determined by GDCE.

This decision is effectively from the signatory date until new decision.

**Delegate of the Royal Government in
charge of
The General Department of Customs and Excise of Cambodia**

Dr. Pen Siman

CC:

- Cabinet of Deputy Prime Minister, Minister of Economy and Finance
- Cambodia Special Economic Zone Board
- Cambodia Chamber of Commerce
“to be informed”
- Customs and Excise branches, offices and check points
“to be informed and implementation”
- Documents - Archive

KINGDOM OF CAMBODIA

Nation Religion King

General Department of Customs and Excise

No.546 GDCE

Phnom Penh, 30 June 2011

ATTENTION

DIRECTORS OF DEPARTMENTS, BRANCHES AND OFFICES

Subject: Additional trade facilitation for the Private Sector with respect to Customs formalities.

Reference: - Having Seen Reach Kram No.NS/RKM/0707/017 dated 20 July 2007 promulgating the Customs Law;

- Prakas No. 906 MEF.BRK dated 9th October 2009 of the Ministry of Economy and Finance on the establishment and application of partnership mechanism between Customs and the Private Sector.

- The result of the third meeting on partnership mechanism between Customs and the Private Sector held on 9th June 2011.

Referring to the above objective and references, I would like to inform you that in order further facilitate investors and relevant traders, in particular highly compliant traders in accomplishing Customs formalities in accordance with the result of the third meeting on Customs-Private Sector partnership mechanism, the General Department of Customs and Excise decides to set and amend some Customs procedures as follows:

1. Provide priority, no requirement to wait in the queue, and facilitate at maximum level the accomplishment of Customs formalities concerning rice exportation in accordance with existing regulations. Relevant traders may load goods to transportation means and transport straightly to Customs checkpoint to accomplish Customs formalities for exportation including inspection by scanning machine on spot without prior requirement of export permit.
2. Concerned Customs units shall enhance effective implementation of existing laws and regulations, further reduce tax evasion activities through requirements to fulfill duty and tax obligation and carry out a proper inspection on importation of all types of goods, in particular rice and instance noodle which can be produced locally.
3. Unless there is other decision, for goods under Customs transit procedures in accordance with existing regulations, loaded in the container with volume of at least one cubic meter and attached with Customs sticker or bullet seal may be excluded from Customs escorting procedures.

4. Competent Customs and Excise units responsible for examining Customs formalities shall temporarily accept facsimile documents as follows:
- Import Customs Permit carried by garment investors and investors in Special Economic Zone
 - All types of Transit Permit carried by operators of Customs Temporary Storage or Customs Bonded Warehouse.
 - Other types of permits that are assured in writing by about authorized Customs brokers who has already deposited security and is declarants.

Concerned traders or their agents must submit original documents within 15 days.

5. Documents approved by the General Department of Customs and Excise of Cambodia to be used at border checkpoints or other Customs clearance offices are not required to get an additional endorsement at relevant Customs branches. In case of necessity, concerned Customs and excise branch may appoint a Customs official at border checkpoints to collect and send information or documents back to Customs and excise branch regularly and urgently for other Customs work requirements.
6. With respect to importation by garment investors and investors in Special Economic Zones according to Master Lists issued by competent institutions, the prices of goods on the invoices at the time of fulfilling Customs formalities shall be temporarily accepted, but are subject to post clearance audit in accordance with the provisions of law in force without limiting the extent of the difference between the declared prices and the prices on the Master Lists.
7. Relevant Customs and Excise units, in particular Sihanouk Ville International Port Customs and Excise branches, shall strictly carry out First in – First out principles, except some exports or imports that are given priority to accomplish Customs formalities including passing through scanning machines as follows:
- Exportation of rice or clothes
 - Importation by highly compliant traders determined by the General Department of Customs and Excise of Cambodia, which may include investors in Special Economic Zones, investors of Garment Industry, or Authorized Economic Operators (AEO) that may be assigned eventually.
 - The accomplishment of Customs formalities on exportation and importation of all kinds of goods considered to be urgent by competent Customs officials such as the need for urgent loading onto a ship because of the departure time or other necessary requirements.

Having receiving this letter, please kindly manage to fulfill their respective roles effectively from the date of signature.

Please take assurances of my consideration.

**Delegate of the Royal Government In Charge of
the General Department of Customs and Excise**

Dr. Pen Siman

CC:

- Cabinet of Deputy Prime Minister, Minister of Economy and Finance
- H.E. Sok Chenda, Secretariat General of Council for Development of Cambodia,
Coordinator of Government-Private Sector forum
- Managements of Customs-Private Sector partnership mechanism
“To be informed”
- Cambodian Chamber of Commerce
- Garment Manufacturing Association of Cambodia
- Cambodian Transportation Association
- Cambodian Forwarder Association
- “To be informed and disseminate”
- Documents – Archive

**KINGDOM OF CAMBODIA
Nation Religion King**

**General Department of Customs and Excise
No. 653 GDCE**

Phnom Penh, 02 August 2011

**ATTENTION
Directors of Departments, Branches and Offices of Customs and Excise Concerned**

Objective: Facilitation of Customs procedures for transporting goods out of Special Economic Zone to dry ports to consolidate into the container with other goods to be exported to foreign countries.

References: - Having Seen Reach Kram No.NS/RKM/0707/017 dated 20 July 2007 promulgating the Customs Law;

- Prakas no. 734 MEF.BK dated 11 September 2008 of the Ministry of Economy and Finance on Special Customs Procedures to be implemented in Special Economic Zone.
- The result of the 14 July 2011 discussion on the amendment of Customs procedures for transporting goods out of the Special Economic Zone to consolidate into the container with other goods at dry ports.

In respond to the above objective and references, to further facilitate trader who fulfill customs formalities to transport goods out of Special Economic Zone (SEZ) to consolidate into the container at dry port for export, the General Department of Customs and Excise decides to set temporary Customs procedures for such a case as below:

- Owner of the goods or legal representative shall submit the application form requesting to transport goods out of Special Economic Zone to dry port to competent Customs officials at SEZ for each case in order get the endorsement and permission to bring goods to dry port for completion of Customs export formalities by loading goods in the container (equipment or closed tools of internal volume of at least one cubic meter and can be bullet-sealed effectively) and without requiring goods to be accompanied by Customs officials. The application form requesting to transport goods out of SEZ shall be made for three copies of which one copy is kept at SEZ and other two copies are attached with the means of transport.
- When goods arrive at designated dry port, owner of the goods or legal representative shall report to competent Customs officials of Export Customs and Excise Office for verifying the regularity of seal and means of transport and confirming the arrival of the goods. In case of the absence of irregularity, the seal is cut and immediately permit the fulfillment of export Customs formalities or unloading the goods to warehouse under the responsibility of dry port operator for future Customs formalities and waiting for completion of Customs formalities in accordance with Customs procedures in force.
- When finishing export Customs formalities through Single Administrative Document (SAD), Customs officials can permit loading the goods into the container, inspect goods and put bullet-seal to ensure the conformity. Owner of the goods or legal representative is responsible for paying the fee on bullet-seal.
- For the Bok Seng dry port located near the Phnom Penh Special Economic Zone (PPSEZ), transporting goods into the dry port from PPSEZ to fulfill the above Customs

Unofficial Translation

formalities, bullet seal of Customs to the zone may not be required. For PPSEZ, the implementation of the above Customs formalities for goods to be consolidated into the container with other goods at Bok Seng dry port can either follow existing procedures meaning that the examination of export customs formalities is done by PPSEZ Customs officials, or the completion of Customs formalities can be done by Customs officials of Export Customs and Excise Office upon the request of the owner of goods.

- When transporting goods from the Special Economic Zone, in case of the Acts of God or accidents arising, the record shall be made and recognized by competent Customs officials located nearby or other competent authorities if Customs units are not available nearby.
- The above procedures are effective for all SEZs concerning the same request.

Having receiving this letter, please kindly, directors, manage to fulfill their respective roles effectively from the date of signature.

Please take assurances of my consideration.

**Delegate of the Royal Government in Charge of
the General Department of Customs and Excise**

Dr. Pen Siman

Cc:

- Deputy Prime Minister
Minister of Economy and Finance's Cabinet
- Council for the Development of Cambodia "SEZ Committee"
- All SEZ administration
"For info"
- Cambodian Chamber of Commerce
- GMAC
- CAMTA
- CAMFFA
"For cooperation to disseminate and implement"
- Documents-Archives

Unofficial Translation

**KINGDOM OF CAMBODIA
NATION RELIGION KING**

Sample for businessmen

Company:.....
No. VAT TIN:....

Date:...../...../.....

**To
Head of Special Economic Zone Customs and Excise Office**

SUBJECT: To request the permission to transport goods from the Special Economic Zone to.....

REFERENCE: Letter No.....GDCE dated Of the General Department of Customs and Excise.

In reference with the said subject and reference, I would like to inform the representative of the General Department of Customs and Excise that our company intends to request the permission for transporting goods to consolidate in the container with other goods at dry port..... to fulfill Customs formalities for exportation to foreign countries as follows:

- 1- Company..... VAT TIN:..... Amount..... Carton..... kg
- 2- Company..... VAT TIN:..... Amount..... Carton..... kg
- 3- Company..... VAT TIN:..... Amount..... Carton..... kg
- 4- Company..... VAT TIN:..... Amount..... Carton..... kg

The means of transport: License plate No..... Model..... Color..... Owner.....
(As stated in the copy of vehicle identification card attached)

Means of loading: In the container 40 feet 20 feet Other containers
Container No:.....

Therefore, please director, examine and decide it accordingly.
Best regards,

Company President
Signature and Seal

For the official at Destination Customs and Excise Office	For Customs official to Special Economic Zone
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Unofficial Translation

Sample for customs officials to endorse on permit for transportation of goods out of SEZ to the dry port

<p>For the official at Destination Customs and Excise Office</p> <ul style="list-style-type: none">- Have seen the arrival (date and time).....- Have seen the seal and means of transport With <input type="checkbox"/> or Without <input type="checkbox"/> Irregularity- Cut the seal No.....and approve <p style="text-align: center;">Date and Signature of Official in charge</p>	<p>For Customs official to Special Economic Zone</p> <ul style="list-style-type: none">- Have examined the appearance of goods package and - fixed the seal No:.....- Approved the departure (date and time).....- Arrive by (date and time)..... <p style="text-align: center;">Date and Signature of Customs Official in charge</p>
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**Kingdom of Cambodia
Nation Religion King**

**General Department of Customs and Excise
No. 1147 GDCE**

Phnom Penh, 08 December 2011

ATTENTION

DEPUTY PRIME MINISTER, MINISTER OF ECONOMY AND FINANCE

Objective: The announcement of the General Department of Customs and Excise of Norway on granting the Generalized System of Preferences – GSP to the Kingdom of Cambodia.

Reference: Letter no. 743.8 dated 25 October 2011 of General Department of Customs and Excise of Norway.

According to the above objective and reference, I am honored to inform His Excellency that after the formal visit to the General Department of Customs and Excise of Cambodia on 11 October 2011, the General Department of Customs and Excise of Norway issued an announcement as stated in the reference above on the commencement of granting the GSP Scheme to the Kingdom of Cambodia to be effective from 14 October 2011 hereafter. The announcement also emphasizes conditions to be fulfilled by importers in order to gain tax favor and additional sources of information as follow.

- When importing goods into Norway, importers shall disclose documents about the origin of the products and privilege in tax preference attached with certificate of origin form A or invoices issued by the exporters in case the goods is Cambodia origin with value not more than 100 000 kroner.
- Information concerning the GSP Scheme of Norway and rules of origin of products is in webpage www.toll.no.

As informed above, please H.E Deputy Prime Minister, Minister of Economy and Finance be informed favorably.

Please H.E. Deputy Prime Minister, Minister of Economy and Finance accept my highest salutation.

**Delegate of the Royal Government in Charge of
the General Department of Customs and Excise**

Dr. Pen Siman

CC.

- Ministry of Commerce “to be informed”
- All customs and excise units under the General Department of Customs and Excise “to implement”
- Commercial Chamber of Cambodia
- Garment Association of Cambodia
- Federal Association of Small and Medium Enterprise of Cambodia “to be informed and dissemination cooperation”

**KINGDOM OF CAMBODIA
Nation Religion King**

**General Department of Customs and Excise
Department of Free Zones Management
No. 067 GDCE.FZM**

ATTENTION

Representatives of the General Department of Customs and Excise to Special Economic Zone (SEZ) Customs and Excise Offices

Subject: To permit zone developers and investors in the zones to fulfill Customs duty and taxes in accordance with the existing Transaction Value List of the General Department of Customs and Excise on goods outside tax incentive scheme and imported into SEZ

References:

- Anukret No.148 ANK.BK dated 29th December 2005 on the Establishment and Management of Special Economic Zones
- Prakas No. 734 MEF.BRK dated 11th September 2008 on Special Procedures implemented in Special Economic Zones
- Letter No. 050 PPSEZ dated 2nd April 2010 of Phnom Penh Special Economic Zone Co., LTD
- Note of His Excellency, Delegate of the Royal Government in charge of the General Department of Customs and Excise of Cambodia dated 7th May 2010 on letter of the Department of Free Zones Management on 5th May 2010.

Referring to the above objective and references, I would like to inform you that in order to fulfill the request and progress of investment activities of zone developers and investors in the zones and to further the smoothness and effectiveness of investment activities as well as the implementation of Special Customs Procedures in SEZ, the Department of Free Zones Management is authorized in principle by the General Department of Customs and Excise of Cambodia to implement on trial the additional Customs procedures related duty and taxes obligation as follows:

1. With respect to goods that are not granted exemption and imported by zone developers and investors in the zones, permit the payment of duty and taxes which Customs value of goods is based on the Transaction Value List of the General Department of Customs and Excise in force.
2. With regard to production outputs of export-processing investors who request to sell to domestic market, shall fulfill Customs formalities the same as that of importation from abroad into Cambodia and shall pay duty and taxes as stated in point 1.
3. Competent Customs officials of Special Economic Zones Customs and Excise Office shall temporarily approve in place the Customs Value based on the Transaction Value List in force.

The above Customs procedures are not to be applied with goods not in the Transaction Value List, sensitive goods, restricted goods, in cases of irregularities or goods not in the purpose of

Unofficial Translation

investment projects in SEZ that need prior authorization from the General Department of Customs and Excise of Cambodia.

After receiving this letter, concerned officials shall effectively implement the procedures from the date of signature herein until another decision is made.

Please take assurances of my consideration.

**Chief of Office of Policy and Free Zones Management
in charge of the Department of Free Zones Management**

Kim Nguon

CC:

- All Special Economic Zone Administrators
“ To be informed”
- Zone Developers
- Investors in the zones
- Documents – archive

តំបន់សេដ្ឋកិច្ចពិសេស.....

Special Economic Zone

លេខ N⁰:

គម្រោងសម្រាប់ស្នើសុំនៅ SEZ

ពាក្យសុំដឹកជញ្ជូនទំនិញក្រោមរបបឆ្លងកាត់ជាតិ

Application for Transportation of Goods under National Transit Procedure

Form 1

ក្រុមហ៊ុន Company's Name:.....		អាសយដ្ឋាន Address:.....	
ទូរស័ព្ទ/ Tel :.....		.....
ទូរសារ/Fax :.....		លេខអ.ត.ប VAT N ⁰ :.....	
តំណាងដោយ Represented by :		ឈ្មោះ Name:.....	
ម្ចាស់/តំណាង Owner/Representative <input type="checkbox"/>		លេខសំគាល់ ICB Card/ID:.....	
ឬ ជើងសារគយ Customs Broker <input type="checkbox"/>		ទូរស័ព្ទ/ទូរសារ Tel/Fax:.....	
ក្រុមហ៊ុន Company's Name :.....		អាសយដ្ឋាន Address:.....	
លេខអ.ត.ប VAT N ⁰ :.....		.....
គោរពខ្លួន	លោកប្រធានការិយាល័យ <input type="checkbox"/> /ទីស្នាក់ការគយនិងរដ្ឋាករ <input type="checkbox"/>		
Toward	Chief of Customs and Excise Office		
កម្មវត្ថុ	: សំណើសុំដឹកជញ្ជូនទំនិញ..... ឆ្លងកាត់ពី..... មក SEZ.....		
Subject	: Request for transportation of goods..... from..... to SEZ.....		
	• កុងតឺន័រ/Container 20' <input type="text"/> Unit(s), 40' <input type="text"/> Unit(s), 45' <input type="text"/> Unit(s):សរុប/Total <input type="text"/> Unit(s)		
	• កុងតឺន័រលេខ/Container N ⁰ :.....		
	• ចំនួនភណ្ឌិកា/Total Packages:....., ទម្ងន់សរុប/GW..... kg, ទម្ងន់សុទ្ធ/NW..... kg		
យោងRef:	- វិក្កយបត្រលេខ/ ចុះថ្ងៃទី Invoice N ⁰ /Dated on :..... តម្លៃ Value.....		
	- បញ្ជីវេចខ្ចប់លេខ/ ចុះថ្ងៃទី Packing List N ⁰ /Dated on :.....		
	- អញ្ជាតប័ណ្ណលេខ/ចុះថ្ងៃទី Bill of Lading N ⁰ /Dated on :.....		
		
		
	ខ្ញុំសូមសន្យាថា អនុវត្តអោយបានត្រឹមត្រូវតាមបទបញ្ញត្តិច្បាប់ជាធរមាននៃព្រះរាជាណាចក្រកម្ពុជា ។		
	I pledge to comply with related existing laws and regulations of Kingdom of Cambodia.		
សម្រាប់មន្ត្រីគយមានសមត្ថកិច្ចនៅ SEZ/For Competent Customs Officer at SEZ	..... ថ្ងៃទីDD.....ខែMM.....ឆ្នាំ YY.....		
	ប្រធានក្រុមហ៊ុន Director		
	(ហត្ថលេខា ត្រា និងឈ្មោះ Signature Stamp & Name)		

តំបន់សេដ្ឋកិច្ចពិសេស.....

Special Economic Zone

លេខ N⁰:

គម្រោងសម្រាប់ស្នើសុំនៅ អគារ

ពាក្យសុំជំពាក់បែបបទគយ

Application for Advance Customs Clearance

Form 2.1

ក្រុមហ៊ុន Company's Name :	អាសយដ្ឋាន Address :
ទូរស័ព្ទ/ Tel : .....	.....
ទូរសារ/Fax :	លេខអ.ត.ប VAT N ⁰ :
តំណាងដោយ Represented by :	ឈ្មោះ Name :
ម្ចាស់/តំណាង Owner/Representative <input type="checkbox"/>	លេខសំគាល់ ICB Card/ID :
ឬ ជើងសារគយ Customs Broker <input type="checkbox"/>	ទូរស័ព្ទ/ទូរសារ Tel/Fax :
ក្រុមហ៊ុន Company's Name :	អាសយដ្ឋាន Address :
លេខអ.ត.ប VAT N ⁰ : .....	.....

គោរពជូន ឯកឧត្តមប្រតិភូរាជរដ្ឋាភិបាលទទួលបន្ទុកជំនាញអគ្គនាយកក្រសួងពន្ធដារនិងរដ្ឋាករកម្ពុជា

Toward H.E. Delegate of the Royal Government in Charge of the General Department of Customs and Excise

កម្មវត្ថុ : សំណើសុំនាំចូលទំនិញ.....ដោយជំពាក់បែបបទគយតាមមាត់ច្រក.....មក SEZ

Subject : Request for an importation of goodsby Advance Customs Clearance from..... to SEZ

- កុងតឺន័រ/Container 20' Unit(s), 40' Unit(s), 45' Unit(s); សរុប/Total Unit(s)
- កុងតឺន័រលេខ/Container N⁰:
- ចំនួនភណ្ឌិកា/Total Packages : ទម្ងន់សរុប/GW..... kg, ទម្ងន់សុទ្ធ/NW..... kg

យោងRef: -វិក្កយប័ត្រលេខ/ ចុះថ្ងៃទី Invoice N⁰/Dated on : តម្លៃ Value.....

-បញ្ជីរៀបចំលេខ/ ចុះថ្ងៃទី Packing List N⁰/Dated on :

-អញ្ជាត់ប័ណ្ណលេខ/ចុះថ្ងៃទី Bill of Lading N⁰/Dated on :

តបតាមកម្មវត្ថុ និងយោងខាងលើ ខ្ញុំសូមជម្រាបជូនឯកឧត្តមមេត្តាជ្រាបថា ដោយមានតម្រូវការប្រើប្រាស់បន្ទាន់ក្នុងការអភិវឌ្ឍ ក្រុមហ៊ុនរបស់យើងខ្ញុំត្រូវការនាំចូលទំនិញខាងលើនេះមិនស្ថិតនៅក្នុងបញ្ជីមេដែលទទួលបានការអនុញ្ញាតទេ ។

According to the above subject and references, I would like to inform you that due to the urgent need of the development process, our company needs to import the above goods which are not in the approved master list.

អាស្រ័យហេតុនេះ សូមឯកឧត្តមមេត្តាអនុញ្ញាតអោយក្រុមហ៊ុនយើងខ្ញុំអាចនាំចូលទំនិញខាងលើ ដោយជំពាក់បែបបទគយ ដោយក្តីអនុគ្រោះ ។

For this reason, please allow our company to clear the above goods by using the Advance Customs Clearance.

..... ថ្ងៃទីDD.....ខែMMឆ្នាំ YY.....

ប្រធានក្រុមហ៊ុន Director

(ហត្ថលេខា ត្រា និងឈ្មោះ: Signature Stamp & Name)

តំបន់សេដ្ឋកិច្ចពិសេស.....

Special Economic Zone

លេខ N⁰:

គម្រោងសម្រាប់ស្នើសុំនៅ SEZ

ពាក្យសុំជំពាក់មេបឧត្តម

Application for Advance Customs Clearance

Form 2.2

ក្រុមហ៊ុន Company's Name :	អាសយដ្ឋាន Address :
ទូរស័ព្ទ/ Tel : .....	.....
ទូរសារ/Fax :	លេខអ.ត.ប VAT N ⁰ :
តំណាងដោយ Represented by :	ឈ្មោះ Name :
ម្ចាស់/តំណាង Owner/Representative <input type="checkbox"/>	លេខសំគាល់ ICB Card/ID :
ឬ ជើងសារគយ Customs Broker <input type="checkbox"/>	ទូរស័ព្ទ/ទូរសារ Tel/Fax :
ក្រុមហ៊ុន Company's Name :	អាសយដ្ឋាន Address :
លេខអ.ត.ប VAT N ⁰ : .....	.....
គោរពជូន	តំណាងអគ្គនាយកដ្ឋានគយនិងរដ្ឋាករកម្ពុជាប្រចាំតំបន់សេដ្ឋកិច្ចពិសេស.....
Toward	The Representative of the General Department of Customs and Excise at SEZ
កម្មវត្ថុ	: សំណើសុំនាំចូលទំនិញ.....ដោយជំពាក់បែបបទគយតាមមាត់ច្រក.....មក SEZ
Subject	: Request for an importation of goods .....by Advance Customs Clearance from..... to SEZ
	• កុងតឺន័រ/Container 20' <input type="text"/> Unit(s), 40' <input type="text"/> Unit(s), 45' <input type="text"/> Unit(s): សរុប/Total <input type="text"/> Unit(s)
	• កុងតឺន័រលេខ/Container N ⁰ :
	• ចំនួនភណ្ឌិកា/Total Packages :..... ទម្ងន់សរុប/GW..... kg, ទម្ងន់ស្មុទ្ធ/NW..... kg
យោង Ref: -វិក្កយប័ត្រលេខ/ ចុះថ្ងៃទី Invoice N ⁰ /Dated on :	តម្លៃ Value.....
	-បញ្ជីរៀបចំលេខ/ ចុះថ្ងៃទី Packing List N ⁰ /Dated on :
	-អញ្ជាតបញ្ជីលេខ/ចុះថ្ងៃទី Bill of Lading N ⁰ /Dated on :
	តបតាមកម្មវត្ថុនិងយោងខាងលើ ខ្ញុំសូមជំរាបជូនលោកប្រធានមេត្តាជ្រាបថា ដោយមានតម្រូវការប្រើប្រាស់បន្ទាន់ក្នុងដំណើរការផលិតកម្ម ក្រុមហ៊ុនរបស់យើងខ្ញុំត្រូវការនាំចូលទំនិញខាងលើនេះមិនស្ថិតនៅក្នុងបញ្ជីមេដែលទទួលបានការអនុញ្ញាតទេ ។
	According to the above subject and references, I would like to inform you that due to the urgent need of the production process, our company needs to import the above goods which are not in the approved master list.
	អាស្រ័យហេតុនេះ សូមលោកប្រធានមេត្តាអនុញ្ញាតអោយក្រុមហ៊ុនយើងខ្ញុំអាចនាំចូលទំនិញខាងលើដោយជំពាក់បែបបទគយដោយក្តីអនុគ្រោះ ។
	For this reason, please allow our company to clear the above goods by using Advance Customs Clearance.
	..... ថ្ងៃទីDD.....ខែMM .....ឆ្នាំ YY.....
	ប្រធានក្រុមហ៊ុន Director
	(ហត្ថលេខា ត្រា និងឈ្មោះ Signature Stamp & Name)

តំបន់សេដ្ឋកិច្ចពិសេស.....

Special Economic Zone.....

លេខ N°:

គម្រោងប្រាប់ស្នើសុំនៅ SEZ

ពាក្យសុំនាំចូលបណ្តោះអាសន្ន
Application for Temporary Importation

Form 3.2

ក្រុមហ៊ុន Company's Name:..... អាសយដ្ឋាន Address:.....
ទូរស័ព្ទ/ Tel :.....
ទូរសារ/Fax :..... លេខអ.ត.ប VAT N°:.....

តំណាងដោយ Represented by : ឈ្មោះ Name:.....
ម្ចាស់/តំណាង Owner/Representative [] លេខសំគាល់ ICB Card/ID:.....
ឬ ជើងសារគយ Customs Broker [] ទូរស័ព្ទ/ទូរសារ Tel/Fax:.....
ក្រុមហ៊ុន Company's Name :..... អាសយដ្ឋាន Address:.....
លេខអ.ត.ប VAT N° :.....

គោរពចូល Toward តំណាងអគ្គនាយកដ្ឋានគយនិងរដ្ឋាករកម្ពុជាប្រចាំតំបន់សេដ្ឋកិច្ចពិសេស.....
The Representative of the General Department of Customs and Excise at SEZ
កម្មវត្ថុ Subject : សំណើនាំចូលបណ្តោះអាសន្ននូវទំនិញ..... តាមមាត់ច្រក..... មក SEZ
Request for temporary importation of goods from..... to SEZ
• កុងតឺន័រ/Container 20' [] Unit(s), 40' [] Unit(s), 45' [] Unit(s):សរុប/Total [] Unit(s)
• កុងតឺន័រលេខ/Container N°:.....
• ចំនួនភណ្ឌិកា/Total Packages:....., ទម្ងន់សរុប/GW..... kg, ទម្ងន់ស្មុទ្រ/NW..... kg

យោងRef: -វិក្កយប័ត្រលេខ/ ចុះថ្ងៃទី Invoice N°/Dated on :..... តម្លៃ Value.....
-បញ្ជីរៀបចំលេខ/ ចុះថ្ងៃទី Packing List N°/Dated on :.....
-អញ្ជាតប័ណ្ណលេខ/ចុះថ្ងៃទី Bill of Lading N°/Dated on :.....

តបតាមកម្មវត្ថុ និងយោងខាងលើ ខ្ញុំសូមជម្រាបជូនលោកប្រធានមេត្តាជ្រាបថា ក្រុមហ៊ុនរបស់យើងខ្ញុំត្រូវការនាំចូលទំនិញ
ដូចខាងលើជាបណ្តោះអាសន្ន ដើម្បីបំរើការងារក្នុងគម្រោងដែលបានអនុញ្ញាត ។
According to the above subject and references, I would like to inform you that our company need to
import temporarily the aforementioned goods in order to serve the approved investment project.
អាស្រ័យដូចបានជម្រាបជូនខាងលើ សូមលោកប្រធានមេត្តាអនុញ្ញាតអោយក្រុមហ៊ុនយើងខ្ញុំ បាននាំចូលទំនិញខាងលើជា
បណ្តោះអាសន្នក្នុងរយៈពេល..... គិតចាប់ពីថ្ងៃទី..... ខែ..... ឆ្នាំ២០..... រហូតដល់ថ្ងៃទី..... ខែ..... ឆ្នាំ២០..... ដោយក្តីអនុគ្រោះ ។
For this reason, please allow our company to import temporarily the above goods for a period
of..... from DD..... MM..... YY..... until
DD..... MM..... YY.....

ថ្ងៃទី DD..... ខែ MM ឆ្នាំ YY.....
ប្រធានក្រុមហ៊ុន Director
(ហត្ថលេខា ត្រា និងឈ្មោះ: Signature Stamp & Name)

តំបន់សេដ្ឋកិច្ចពិសេស.....

Special Economic Zone

លេខ N⁰:

គម្រោងសម្រាប់ស្នើសុំនៅ អគារ

ពាក្យសុំបង់ពន្ធ និងអាករ

Application for Duty and Taxes Payment

Form 4.1

ក្រុមហ៊ុន Company's Name:.....	អាសយដ្ឋាន Address:.....
ទូរស័ព្ទ/ Tel :.....	.....
ទូរសារ/Fax :.....	លេខអ.ត.ប VAT N ⁰ :.....
តំណាងដោយ Represented by :	ឈ្មោះ Name:.....
ម្ចាស់/តំណាង Owner/Representative <input type="checkbox"/>	លេខសំគាល់ ICB Card/ID:.....
ឬ ជើងសារគយ Customs Broker <input type="checkbox"/>	ទូរស័ព្ទ/ទូរសារ Tel/Fax:.....
ក្រុមហ៊ុន Company's Name :.....	អាសយដ្ឋាន Address:.....
លេខអ.ត.ប VAT N ⁰ :.....	.....

គោរពជូន ឯកឧត្តមប្រតិភូរាជរដ្ឋាភិបាលទទួលបន្ទុកវិស័យអគ្គនាយកដ្ឋានអាករនិងពន្ធកម្ពុជា

Toward H.E. Delegate of the Royal Government in Charge of the General Department of Customs and Excise

កម្មវត្ថុ : សំណើសុំបង់ពន្ធ អាករ និងកម្រៃផ្សេងៗតាមច្បាប់ជាធរមានចំពោះ:

Subject : Request for payment of Duty, Taxes and other Charges for:

ទំនិញ Goods.....ចំនួន Quantity.....ទម្ងន់សរុប/GW.....kg, ទម្ងន់សុទ្ធ/NW..... kg

យោងRef: - ប្រតិវេន័ឆ្លងកាត់លេខ/ចុះថ្ងៃទី Transit declaration N⁰ /Dated on :.....

- វិក្កយប័ត្រលេខ/ ចុះថ្ងៃទី Invoice N⁰ /Dated on :.....តម្លៃ Value.....

- បញ្ជីវេចខ្ចប់លេខ/ ចុះថ្ងៃទី Packing List N⁰ /Dated on :.....

- អញ្ជាតប័ណ្ណលេខ/ចុះថ្ងៃទី Bill of Lading N⁰/Dated on :.....

តបតាមកម្មវត្ថុ និងយោងខាងលើ ខ្ញុំសូមជម្រាបជូនឯកឧត្តមមេត្តាជ្រាបថា ក្រុមហ៊ុនយើងខ្ញុំត្រូវការនាំចូលទំនិញខាងលើនេះ ពុំមាន/មានស្ថិតក្នុងបញ្ជីមេ និង/ប៉ុន្តែមិនស្ថិតក្នុងមុខសញ្ញាលើទឹកចិត្តពន្ធ និងអាករ ។

According to the above subject and references, I would like to inform you that our company needs to import the aforementioned goods not in/in the master list and/but excluded from duty and taxes incentive.

អាស្រ័យហេតុនេះ សូមឯកឧត្តមមេត្តាអនុញ្ញាតអោយក្រុមហ៊ុនយើងខ្ញុំ បានបំពេញកាតព្វកិច្ចពន្ធ អាករ និងកម្រៃផ្សេងៗទៅតាមច្បាប់ជាធរមាន ដោយក្តីអនុគ្រោះ ។

For this reason, please allow our company to conduct the payment of duty, taxes and other charges in compliance with applicable laws.

..... ថ្ងៃទី DD.....ខែ MM ឆ្នាំ YY

ប្រធានក្រុមហ៊ុន Director

(ហត្ថលេខា ត្រា និងឈ្មោះ Signature Stamp & Name)

តំបន់សេដ្ឋកិច្ចពិសេស.....

Special Economic Zone

លេខ N°:

គម្រោងស្រាប់ស្នើសុំនៅ SEZ

ពាក្យសុំបង់ពន្ធ និងអាករ

Application for Duty and Taxes Payment

Form 4.2

ក្រុមហ៊ុន Company's Name :..... ទូរស័ព្ទ/ Tel :..... ទូរសារ/ Fax :.....	អាសយដ្ឋាន Address :..... លេខអ.ត.ប VAT N° :.....
តំណាងដោយ Represented by :	
<input type="checkbox"/> ម្ចាស់/តំណាង Owner/Representative	ឈ្មោះ Name :..... លេខសំគាល់ ICB Card/ID :.....
<input type="checkbox"/> ឬ ជើងសារគយ Customs Broker	ទូរស័ព្ទ/ទូរសារ Tel/Fax :.....
ក្រុមហ៊ុន Company's Name :..... លេខអ.ត.ប VAT N° :.....	អាសយដ្ឋាន Address :.....
គោរពជូន តំណាងអគ្គនាយកដ្ឋានគយនិងរដ្ឋាករកម្ពុជាប្រចាំតំបន់សេដ្ឋកិច្ចពិសេស..... Toward Representative of the General Department of Customs and Excise to SEZ..... កម្មវត្ថុ : សំណើសុំបង់ពន្ធ អាករ និងកម្រៃផ្សេងៗតាមច្បាប់ជាធរមានចំពោះ : Subject : Request for payment of Duty, Taxes and other Charges for: ទំនិញ Goods..... ចំនួន Quantity..... ទម្ងន់សរុប/GW..... kg, ទម្ងន់ស្បែក/NW..... kg យោង Ref: -ប្រតិវេន្តឯកាត់លេខ/ចុះថ្ងៃទី Transit declaration N° /Dated on :..... -វិក្កយប័ត្រលេខ/ ចុះថ្ងៃទី Invoice N° /Dated on :..... តម្លៃ Value..... -បញ្ជីវេចខ្ចប់លេខ/ ចុះថ្ងៃទី Packing List N° /Dated on :..... -អញ្ជាញបញ្ជីលេខ/ចុះថ្ងៃទី Bill of Lading N° /Dated on :.....	
តបតាមកម្មវត្ថុ និងយោងខាងលើ ខ្ញុំសូមជំរាបជូនលោកប្រធានមេត្តាជ្រាបថា ក្រុមហ៊ុនយើងខ្ញុំត្រូវការនាំចូលទំនិញខាងលើ នេះពុំមាន/មានស្ថិតក្នុងបញ្ជីមេ និង/ឬបញ្ជីមិនស្ថិតក្នុងមុខសញ្ញាលើទឹកចិត្តពន្ធ និងអាករទេ ។ According to the above subject and references, I would like to inform you that our company needs to import the aforementioned goods not in/in the master list and/but excluded from duty and tax incentive. អាស្រ័យហេតុនេះ សូមលោកប្រធានមេត្តាអនុញ្ញាតអោយក្រុមហ៊ុនយើងខ្ញុំ បានបំពេញកាតព្វកិច្ចពន្ធអាករ និងកម្រៃផ្សេងៗ ទៅតាមច្បាប់ជាធរមាន ដោយក្តីអនុគ្រោះ ។ For this reason, please allow our company to conduct the payment of duty, taxes and other charges in compliance with applicable laws.	
..... ថ្ងៃទី DD.....ខែ MM ឆ្នាំ YY ប្រធានក្រុមហ៊ុន Director (ហត្ថលេខា ត្រា និងឈ្មោះ Signature Stamp & Name)	

Annexes



PREAH REACH KRAM (ROYAL DECREE)

No. 03/NS 94 Dated 5 August 1994

I

**PREAHBATH SAMDECH PREAH NORODOM SIHANOUK VARMAN REACH
HARIVONG UPHATO SUCHEAT VISOTHIPONG AKAMOHABORASRAT NIKAROSOM
THAMMIK MOHAREACHE ATHIREACH BOROMANEAT BOROM4BOPIT PREAF
CHAU KRONG KAMPUCHEA THIPDEY**

- Seen the Constitution of the Kingdom of Cambodia promulgated on September 24, 1993;
- Seen the Royal Decree dated November 1, 1993 on the Appointment of the Royal Government; and
- With the consent of the Council of Ministers

HEREBY PROMULGATE

The Law on Investment of the Kingdom of Cambodia, which was passed on August 4, 1994 by the National Assembly, the whole meaning of which shall be as follows:

**LAW ON INVESTMENT
OF THE KINGDOM OF CAMBODIA**

Chapter 1

GENERAL PROVISIONS

Article 1:

This Law governs all investment projects made by investors who are Cambodian citizens and/or foreigners within the Kingdom of Cambodia.

Article 2:

Investor can be either a natural person or a legal entity.

Chapter II

THE COUNCIL FOR THE DEVELOPMENT OF CAMBODIA

Article 3:

The Council for the Development of Cambodia is the sole and One-Stop Service organization responsible for the rehabilitation, development and the oversight of investment activities. The Council for the Development of Cambodia is the Royal Government's "Etat-Major" responsible for the evaluation and the decision making on all rehabilitation, development and investment project activities.

Article 4:

The Council for the Development of Cambodia comprises the following two operational Boards:

1. The Cambodian Rehabilitation and Development Board, and

2. The Cambodian Investment Board

Article 5:

The organization and functioning of the Council for the Development of Cambodia shall be specified by Sub-decree.

Chapter III

INVESTMENT PROCEDURES

Article 6:

Investors have to submit investment applications to the Council for the Development of Cambodia for review and decision.

Article 7:

The Council for the Development of Cambodia shall provide a response as to its decision to all investors/applicants within a period of a maximum of forty-five (45) days following the date of submission of the complete investment application.

Any government officials who without proper justification refuse to review and respond to investors' application past the above mentioned period of time shall be punished by law.

Chapter IV

INVESTMENT GUARANTEES

Article 8:

Investors shall be treated in a non-discriminatory manner as set by law, except for ownership of land as set forth in the Constitution of the Kingdom of Cambodia.

Article 9:

The Royal Government shall not undertake nationalization policy, which shall adversely affect private properties of investors in the Kingdom of Cambodia.

Article 10:

The Royal Government shall not impose price control on the products or services of investors who have received prior approval from the Government.

Article 11:

In accordance with the relevant laws and regulations issued and published to the public by the National Bank of Cambodia, the Royal Government shall permit investors with investments in Cambodia to purchase foreign currencies through the banking system and to remit abroad these currencies for the discharge of financial obligations incurred in connection with their investments. This concerns the following payments:

1. Payment for imports and repayment of principal and interest on international loans;
2. Payment of royalties and management fees;
3. Remittance of profits; and
4. Repatriation of invested capital in compliance with Chapter 8.

Chapter V

INVESTMENT INCENTIVES

Article 12:

The Royal Government shall make available incentives to encourage investments in such important fields as:

1. Pioneer and/or high technology industries,
2. Job creation,
3. Export-oriented,
4. Tourism industry,
5. Agro-industry and processing industry,
6. Physical infrastructure and energy,
7. Provincial and rural development,
8. Environmental protection, and
9. Investments in Special Promotion Zone (SPZ) as shall be created by law.

Article 13:

Incentives and privileges shall include the exemption, in whole or in part, of custom duties and taxes.

Article 14:

Incentives and privileges shall consist of the followings:

1. A corporate tax rate of 9% except tax rate on the exploration and exploitation of

Unofficial Translation

natural resources, timber, oil, mines, gold, and precious stones which shall be set in separate laws.

2. A corporate tax exemption of up to 8 years depending on the characteristics of the project and the priority of the government which shall be mentioned in a Sub-Decree. Corporate tax exemption shall take effect beginning from the year the project derives its first profit. A 5-year loss-carried forward shall be allowed. In the event profits are reinvested in the country, such profits shall be exempted from all corporate tax.
3. Non-taxation on the distribution of dividends or profits or proceeds of investments, whether transferred abroad or distributed in the country.
4. 100% import duties exemption on construction materials, means of production, equipments, intermediate goods, raw materials and spare parts used by:
 - a. An export-oriented project with a minimum of 80% of the production set apart for export,
 - b. Located in a designated Special Promotion Zone (SPZ) listed in a development priority list issued by the Council;
 - c. Tourism industry;
 - d. Labor-intensive industry, processing industry, agro-industry; and
 - e. Physical Infrastructure and energy industry.

These 100% exemption of duties and taxes mentioned above shall be in effect according to the terms of the agreement or specification document of the investment projects which will produce goods for export in minimum of 80% of overall productivities as stipulated in the above point (4)a and for the investment projects which located in Special Promotion Zone (SPZ) as in (4)b.

Beside the kinds of investment projects in the alomie points (4)a and (4)b the 100% exemption of

duties and taxes shall only be authorized for the construction enterprises, factories, building and the first year of production operation.

5. 100% exemption of export tax, if any;

6. the permission to bring into the Kingdom of Cambodia foreign nationals who are:

- Management personnel and experts
- Technical personnel
- Skilled workers
- Spouses and dependents of the above persons as authorized by the Council for Development of Cambodia and in compliance with the immigration and labor laws.

Article 15:

The approval and incentives granted by the Council for Development of Cambodia shall not be transferred or assigned to any third parties.

Chapter VI

LAND OWNERSHIP AND USE

Article 16: In accordance with the Constitution and relevant laws and regulations pertaining to the ownership and use of land:

1. Ownership of land for the purpose of carrying on promoted investment activities shall be vested only in natural persons holding Cambodian citizenship or in legal entities in which more than 51% of the equity capital are directly owned by natural persons or legal entities holding Cambodian citizenship.
2. Use of land shall be permitted to investors, including long-term leases of up to a period of 70 years, renewable upon request. Upon such use may include the right of

ownership of real and personal property situated on the land as may be permitted by law.

Chapter VII

EMPLOYMENT PRACTICES

Article 17:

Investors in the Kingdom of Cambodia shall be free to hire Cambodian nationals and foreign nationals of their choosing in compliance with the labor and immigration laws.

Article 18:

The investors shall be allowed to hire foreign employees listed in Article 14 (6) provided that:

1. The qualification and expertise are not available In the Kingdom of Cambodia among the Cambodian populace. In the event of such hiring, appropriate documentation including photocopies of the employee's passport, certificate and/or degree and a curriculum vitae shall be submitted to the Council,
2. Investors shafi hav,e the obligation to provide adequate and consistent training to Cambodian staff,
3. Promotion of Cambodian staff to senior positions will be made over time.

Article 19:

Foreign employees shall be allowed to remit abroad their wages and salaries earned in the Kingdom, after payment of appropriate tax, in foreign currencies obtained through the banking system.

Chapter VIII

DISPUTES AND DISSOLUTION

Article 20:

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Any dispute relating to a promoted investment established in the Kingdom by a Cambodian or a foreign national concerning its rights and obligations set forth in the Law shall be settled amicably as far as possible through consultation between the parties in dispute.

Should the parties failed to reach an amicable settlement within two month from the date of the first written request to enter such consultations, the dispute shall be brought by either party for:

- Conciliation before the Council which shall provide its opinion, or
- Refer the matter to the court of the Kingdom of Cambodia, or
- Refer to any international rules to settle the disputes as agreed by both parties.

Article 21:

In the event a promoted company intends to end its activity in the Kingdom of Cambodia, it shall inform the Council through either a registered letter or a hand delivered letter stating the reasons of such a decision, and signed by the investor or his attorney-in fact.

Article 22:

In the event of a proposal for a dissolution of a company without judicial procedures, the investor shall provide proofs to the Council that the company has properly settled its potential creditors, complainants and claims from the Ministry of Economy and Finance before the investor is allowed to officially dissolve his company or enterprise according to the applicable commercial law.

Article 23:

Once the investor is allowed to officially dissolve his company or enterprise either within the judicial procedures or not, the investor can transfer the remaining proceeds of their assets overseas or use them in the Kingdom of Cambodia. However, in the event that the dissolving company had used machineries and

equipment that were imported duty free for less than five years, the company shall have the obligations to pay the duties applicable to those machineries and equipment.

Chapter IX

FINAL PROVISIONS

Article 24:

Investments authorized under the previous "Law on Investment" of the State of Cambodia and its Sub-Decrees shall be subject to the same benefits and obligations as stated under this Law. This law is not retroactive.

Article 25:

In the case where the promoted company violates or fails to comply with the conditions stipulated by the Council, the Council shall have the power to withdraw the privileges of incentives granted to him, in whole or in part.

Article 26:

This Law shall be promulgated immediately.

Phnom Penh, August 5, 1994

In the name of His Majesty and with

His Royal Highest Instruction

Acting Head of State

CHEA SIM



PREAH REACH KROM (ROYAL DECREE)

NS/RKM/0303/009

I

**PREAHBATH SAMDECH PREAH NORODOM SIHANOUK VARMAN REACH
HARIVONG UPHATO SUCHEAT VISOTHIPONG AKAMOHABORASRAT NIKAROSOM
THAMMIK MOHAREACHEATHIREACHBOROMANEATBOROMABOPITPREAH CHAU
KRONG KAMPUCHEA THIPDEY**

- Seen the Constitution of the Kingdom of Cambodia
- Seen the Royal Decree No. NS/RKT/1198172 dated November 30, 1998 on the Appointment of the Royal Government;
- Seen the Royal Decree No. 02/NS/94 dated July 20, 1994 on the promulgation of the law on establishment and organization of the Council of Ministers;
- Seen the Royal Decree No. NS/RW/0196/18 dated January 24, 1996 on the promulgation of the law on establishment of the Ministry of Economy and Finance; and
- Seen the letter of submission of Samdech Prime Minister of the Royal Government of Cambodia and of Senior Minister, Minister of Economy and Finance.

HEREBY PROMULGATE

Law on the Amendment of the Law on Investment of the Kingdom of Cambodia which has been adopted by the National Assembly on February 03, 2003 at the 9th Plenary Session, 2nd Mandate and which the Senate has fully endorsed on the form and spirit of this law by no adjustment or correction on February 27, 2003 at the 9th Plenary Session, 1st Mandate, the whole meaning of which shall be as follows:

LAW ON AMENDMENT

OF THE LAW ON

INVESTMENT OF THE

KINGDOM OF CAMBODIA

CHAPTER 1

GENERAL PROVISIONS

Single Article:

Article 1,2,6,7,8,10,12,14,15,16,18,20,21,22 and 23, Article 24 of chapter 9, and Article 25, 26 and 27 of Chapter 10 of the law on investment of the Kingdom of Cambodia promulgated by the Royal Decree 03/NS/94 dated "August 5, 1994 shall be amended as follow:

Article 1: New

This law governs all Qualified Investment Projects and defines procedures by which any person establishes a Qualified Investment Project.

Only Qualified Investment Projects are entitled to the benefits subject to the scope of this Law.

Article 2: New

Within the meaning of this Law, the following terms shall be defined as follows: "**Qualified Investment Project**" or "**QIP**" means an investment project which has received a Final Registration Certificate.

"**Export QIP**" means a Qualified Investment Project whose production is exported to be determined by Sub-Decree.

"**Supporting Industry QIP**" means a Qualified Investment Project which has its entire production (100%) supplying export industry as substitution for the regularly imported raw materials or accessories.

"**Working day**" means any calendar day which is an official Working- day of the Royal Government of Cambodia.

"Cambodian Entity" means a company which has a place of business and registered in the Kingdom of Cambodia and 51% or more of the shares of the company are held by a person with Cambodian nationality.

"Person" means any natural or juristic person.

"Conditional Registration Certificate" means the document issued by the Council under the paragraph 3 of the new Article 7 of this Law.

"Final Registration Certificate" means the document issued by the Council for the Development of Cambodia under the paragraph 7 of the new Article 7 of this Law.

"Investment Proposal" means the proposal submitted by any person to the Council for the Development of Cambodia with the purpose to establish a QIP. "Applicant" means any person or group of persons submitting an Investment Proposal to the Council for the Development of Cambodia.

"Investor" means any person who carries on a Qualified Investment Project.

Article 6: New

All persons wishing to establish a QIP shall submit an Investment Proposal to the Council for the Development of Cambodia in the form and according to the procedures provided in this Law and the Sub-Decree.

Article 7: New

Within three (03) working days of the Council's receipt of the Investment Proposal, the Council shall issue to the Applicant a Conditional Registration Certificate or a Letter of Non-Compliance.

The Council shall issue the Conditional Registration Certificate if the Investment Proposal

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contains all the information required under the Sub-Decree, and if the proposed activity is not in the Negative List set out in the Sub-Decree. However, if the Investment Proposal does not satisfy the above condition, the Council shall issue a Letter of Non-Compliance to the Applicant.

The Conditional Registration Certificate shall specify the approvals, authorizations, clearances, licenses, permits or registrations required for the QIP to operate, as well as the government entities responsible to issue such approvals, clearances, licenses, permits or registrations. The Conditional Registration Certificate shall also confirm the incentives that the QIP is entitled to under new Article 14 of this Law and recognize the statutes of the legal entity, which will undertake the QIP.

If the Council for the Development of Cambodia fails to issue a Conditional Registration Certificate or Letter of Non-Compliance within three working days, the Conditional Registration Certificate shall be considered to be automatically approved in the form set out in the Sub-Decree.

The Council for the Development of Cambodia shall obtain all of the licenses from relevant ministries-entities listed in the Conditional Registration Certificate on behalf of the Applicant.

All government entities responsible for issuing an authorization, clearance, license, permit or registration listed on the Conditional Registration Certificate shall issue such document no later than the 28th working day from the date of the Conditional Registration Certificate. Any government official who, without proper reason, fails to respond to an Applicant's request by this deadline shall be punished by law.

The Council for the Development of Cambodia shall issue a Final Registration Certificate within 28 working days of its issuance of the Conditional Registration Certificate. Issuance of the Final Registration Certificate does not release the QIP from obtaining any other approvers specified by competent ministries-entities. Even upon the lapse of the 28 working days deadline as stipulated in the paragraph 6 above, all competent entities shall issue approvals as prescribed by laws and

regulations. The date of issuing the Final Registration Certificate shall be the date of QIP commencement.

All Letters of Non-Compliance shall clearly state the clear reasons why the Investment Proposal was not acceptable as well as the additional information required to enable the Council to issue a Conditional Registration Certificate.

Article 8: New

A foreign investor shall not be treated in any discriminatory way by reason only of the investor being a foreign investor, except in respect of ownership of land as set forth in the Land Law.

Article 10: New

The Royal Government shall not fix the price or fee of the products or services of a QIP.

Article 12: New

The Royal Government shall make available incentives under this Chapter to Qualified Investment Projects.

Article 14: New

Incentives provided for in Article 13 shall include-as follow:

1. A QIP shall be entitled to exemption from the tax on profit imposed under the Law on Taxation by obtaining a profit tax exemption period. The tax exemption period is composed of a Trigger Period + 3 years + Priority Period. Priority Period shall be determined in the Financial Management Law.

The maximum Trigger Period is to be first year of profit or three year after the QIP earns it first revenue, whichever is sooner.

2. The entitlement of a QIP under the paragraph 1 above shall be subject to the QIP

obtaining from the Council an annual certificate of obligation satisfaction before the State which shall be specified by the Sub-Decree.

3. A QIP shall be subject to a profit tax rate after its tax exemption period as determined in the Law on Taxation

4. A QIP which uses the entitlement under the paragraph 1 above shall not be entitled to claim any special depreciation under the Law on Taxation.

5. A domestically oriented QIP shall be entitled to import production equipment and production input construction materials, exempt of duty which shall be specified by the Sub-Decree.

6. Export QIPs other than an Export QIP which elects or which has elected to use the Customs Manufacturing Bonded Warehouse mechanism, shall be entitled to import production equipment, construction materials, raw materials, intermediate goods, and production input accessories, exempt of duty which shall be specified by the Sub-Decree.

7. A "Supporting Industry" QIP shall be entitled to import production equipment, construction materials, raw materials, intermediate goods and production input accessories, exempt of duty which shall be specified by the Sub-Decree.

8. A person which has acquired, or merged with, an investor, may on application to the Council for the Development of Cambodia inherit all, and any, guarantees, rights, privileges and obligations from the investor's QIP, subject to the merger or acquisition procedures which shall be specified by the Sub-Decree.

9. A QIP which is located in a designated SPZ or EPZ listed in a development priority list issued by the Council shall be entitled to the same incentives and privileges as other QIPs stipulated in this law.

10. A QIP shall be entitled to 100% exemption of export tax, except for activities as stipulated in laws in effective.

11. A QIP is entitled to obtain visas and work permits for the employment in the Kingdom of foreign citizens as managers, technicians and skilled workers, and residency visas for the spouses and dependents of those foreign nationals as authorized by the Council for the Development of Cambodia and in compliance with the Immigration and Labor Laws.

Article 15: New

The rights, privileges and entitlements of a QIP may not be transferred or assigned to any third party except by acquisition or merger as stipulated in the paragraph 8 of the new Article 14.

Article 16: New

Ownership of land by investors for the purpose of carrying on a QIP shall be vested in natural persons holding Cambodian citizenship or in Cambodian Entities.

Use of land shall be permitted to investor, including concessions, unlimited long-term leases and limited short-term leases which are renewable, in compliance with the provisions of the Land Law.

Investors shall have the right to own and pledge as security and transfer the real and personal property situated upon the land and land which the QIP uses, for a period no longer than the period determined in a land concession contract or land lease agreement as permitted by Law.

- Investors cannot transfer or pledge any longer the land concession, which has not been in operation.

Article 18: New,

Investors shall be allowed to hire foreign employees provided that:

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- The qualification and expertise are not available in the Kingdom of Cambodia among the Cambodian populace. In the event of such hiring, appropriate documentation including photocopies of the employee's passport, certificate and/or degree and a curriculum vitae shall be submitted to the Council for the Development of Cambodia,

A letter asserting needs for hiring the foreign employees shall be required. Investors shall obtain an approval and a permit from the Ministry of Social Affairs, Labor, Vocational Training and Youth Rehabilitation,

Before working for investors, the foreign employee shall hold a permit for work in the Kingdom of Cambodia, issued by the Ministry of Social Affairs, Labor, Vocational Training and Youth Rehabilitation.

Investors shall perform the following obligations:

- Provide adequate and consistent training to Cambodian staff,
- Promotion of Cambodian staff to senior positions will be made over time.

Article 20: New

Except for land-related disputes, any dispute relating to a QIP concerning its right and obligations set forth in the law shall be settled amicably as far as possible through consultation between the Council for the Development of Cambodia, the investors and any other party involved in the dispute.

If the parties failed to reach an amicable settlement within two months from the date of the first written request to enter such consultations, the dispute shall be brought by either party for:

- Conciliation before the Council which shall provide its opinion, or
- Arbitration in or outside of Cambodia as agreed by either parties or,
- Trial by the tribunals of the Kingdom of Cambodia.

Article 21: New

If an investor intends to end its activities in the Kingdom of the Cambodia, it shall inform the Council for the Development of Cambodia through either a registered letter or a hand delivered letter stating the reason of such a decision, and signed by the investor or his attorney-in fact.

Article 22: New

If an investor intends to stop the activity of its QIP without judicial procedures, the investor shall provide proof to the Council that the QIP has properly settled its debts, including any complainants and claims from the Ministry of Economy and Finance, before the investor is allowed to officially stop the activities of the QIP or dissolve according to the applicable commercial law.

Article 23: New

Once the QIP is allowed to stop its activity either within the judicial procedures or not, the investor can transfer the remaining proceeds of their assets overseas or use them in the Kingdom of Cambodia. However, in the event that the QIP had used machineries and equipment that were imported duty free for less than five years, the QIP shall have the obligations to pay the duties applicable to those machineries and equipment, according to the determination of the Sub-Decree.

CHAPTER 9 New

TRANSITIONAL PROVISIONS

Article 24: New

All investments authorized under the Law on Investment promulgated by Royal Kram No. 03/NS/94 dated August 05, 1994 and Sub-Decrees shall be considered to be Qualified Investment Projects as stipulated in this Law and relevant Sub-Decrees.

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An QIP entitled to a tax on profit rate of 9% before the promulgation of this Law and which has commenced the investment activity in respect of which the approval was granted, shall be entitled to that 9% tax rate for five tax years commencing from the fiscal year after the promulgation of this Law, subject to the Investors submitting in each fiscal year after the promulgation of this law certificate of obligation satisfaction before the State, which shall be specified by the Sub-Decree as stipulated in the paragraph 2 of the new Article 14.

A QIP entitled to an exemption of tax on profit before promulgation of this Law, and whose entitlement has been approved in writing by the Council, shall continue to be entitled to that profit tax exemption, subject to the Investors submitting in each fiscal year after the promulgation of this Law a certificate of obligation satisfaction before the State, which shall be specified by the Sub-Decree as stipulated in the paragraph 2 of the new Article 14.

CHAPTER 10 New

FIANL PROVISIONS

Article 25: New

Where the QIP violates or fails to comply with the conditions stipulated by the Council for the Development of Cambodia, the Council shall have the power to withdraw the privileges and incentives granted to him, in whole or in part.

Article 26: New

Any provisions contrary to this Law shall be abrogated.

Article 27: New

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This Law shall be promulgated immediately.

Unofficial Translation

Done in Royal Palace Phnom Penh, March 24, 2003

In the name of His Majesty and with His Royal Highest Instruction

Acting Head of State

Signature and Seal

CHEA SIM

**Having submitted to His Majesty
for Royal Signature**

**Prime Minister
Signature**

Hun Sen

**Having informed Samdech Prime Minister
Senior Minister, Minister of Economy
and Finance
Signature**

Keat Chhon

No. 107 ឃ.ន
Carbon Copy
Phnom Penh, March 26, 2003
Secretary General of the Royal
Government

Nady Tan



KINGDOM OF CAMBODIA

Nation Religion King

GOVERNMENT OF CAMBODIA

No.111 ANKr.BK

SUB-DECREE

**ON THE IMPLEMENTATION OF THE AMENDEMENT TO THE
LAW ON INVESTMENT OF THE KINGDOM OF CAMBODIA**

DATE ON SEPTEMBER 27, 2005

The Royal Government of Cambodia

- Having seen the Constitution of the Kingdom of Cambodia
- Having seen the Royal Decree NS1RKT107041124 dated July 15, 2004 on the formation of the Royal Government of Cambodia
- Having seen the Royal Kram No. 021NS194 dated July 20, 1994 promulgating the Law on the Organization and Functioning of the Council of Ministers;
- Having seen the Royal Kram No. 03/NS194 dated August 5, 1994 regarding the Law on Investment of the Kingdom of Cambodia and Royal Kram No. NS/RKM/0303/009 dated March 24, 2003 promulgating the Amendment to the Law on Investment of the Kingdom of Cambodia
- Having seen the Royal Kram No. NS/I4KM10297103 dated February 24, 1997 promulgating the Law on Taxation and the Royal Kram No. NS/RKM/03031010

dated March 31, 2003 promulgating' the Amendment to the Law on Taxation

- Having seen the Sub-Decree No. 88/ANK/BK dated December 29, 1997 on the implementation of the Law on Investment of the Kingdom of Cambodia and the amended Sub-Decree No. 53/ANK/BK dated June 11, 1999 regarding the amendment to the Sub-Decree on the implementation of the Law on Investment of the Kingdom of Cambodia and No. 130/ANK/BK dated December 26, 2001 regarding the amendment to the Sub-Decree No 53/ANIQBK dated June 11, 1999
- Having seen the Sub-Decree No. 70/ANK/BK dated July 27, 2001 on the Organizations and Functioning of the Council for the Development of Cambodia and the amending Sub-Decree No. 112/ANK/BK dated November 12, 2002 and No. 35/ANK/BK dated August 04, 2004 on the amendment on the Sub-Decree No 70/ANK/BK dated July 27, 2001
- With the approval of the Council of Ministers during the Cabinet Meeting of September 02, 2005

IT IS HEREBY DECIDED

CHAPTER 1

GENERAL PROVISIONS

Article 1: Coverage of the Sub-Decree

1.1 Objective: This Sub-Decree supplements and governs the application and implementation of the Law on Investment and is intended to encourage and regulate investments in the Kingdom of Cambodia by Cambodian entities and foreign entities.

1.2 Application: This Sub-Decree applies to every QIP registered at the Council and provincial/municipal investment sub-committee.

Article 2: Scope of Investment

Investment Activity: This Sub-Decree applies to all investment activities other than those activities set out in the Negative List in Schedule 1, Part 1 of this Sub-decree as provided in Article 7 of the Law on Investment.

Article 3: Foreign and Cambodian Investment

3.1 Foreign and Cambodian Investment: The Royal Government welcomes investments in all economic from Cambodian Entities and Foreign Entities, subject only to the restrictions set out in Article 2 of this Sub-Decree.

3.2 Use of Nominees: An individual or legal entity controlled by Cambodian citizens must not act for, or represent, either directly or indirectly, a Foreign Entity for the purpose of avoiding the effects of the provisions of this Sub-Decree, which restrict or prohibit the activities of Foreign Entities or Foreign nationals.

Article 4: Definitions

As used this Sub-Decree, the following terms shall have the meaning as defined hereunder:

"Applicant" means a person or a group of persons who submit an Investment Proposal to the Council or to the Provincial/Municipal Investment Sub-committee.

"Cambodian Investor" means an Investor who is a Cambodian citizen or who is a Cambodian Entity.

"Cambodian Legal Entity" means a company which is registered in, and whose place of business is in, the Kingdom of Cambodia and 51 percent or more of its shares are held by Persons of Cambodian nationality.

"Certificate of Compliance" means the certificate of obligation satisfaction required to be lodged under Article 142 New or Article 24 New of the Law on Investment, and issued under Article 18.2 of this Sub-Decree.

"Conditional Registration Certificate" means the document issued by the Council or the provincial/municipal Investment Sub-committee as set out in paragraph 3 of Article 7 New of Law on Investment and Article 6.3 of this Sub-Decree.

"Construction Materials" means construction items including fixtures in or on a facility that is fully transformed and utilized in the construction of facilities to be used by a QIP to carry out its Investment Activity during the initial construction phase or expansion.

"Council" means the Council for the Development of Cambodia established by Article 3 of the Law on Investment.

"Council Sub-Decree" means the Sub-Decree No. 70/ANK/BK dated July 27, 2001 on the Organization and Functioning of the Council for the Development of Cambodia and its subsequent amendments No. 112/ANK/BK dated November 12, 2002 and No. 35/ANK/BK dated August 4, 2004.

"Customs Duties" means taxes on foreign trade as listed in the customs tariffs imposed on goods when importing into or exporting out of the customs territory.

"Domestic QIP" means a QIP that does not aim at export.

"Export QIP" means a QIP that sells or transfers a proportion of its product to a purchaser or transferee outside the Kingdom of Cambodia.

"Financial Management Law" means the annual Financial Management Law.

"Final Registration Certificate" means the document issued by the Council or the provincial/municipal Investment Sub-committee as set out in paragraph 7 of Article 7 New of the Law on Investment and Article 7.3 of this Sub-Decree.

"Foreign Legal Entity" means an entity which is not a Cambodian Entity or which is not created in compliance with Cambodian laws.

"Investment Activity" means the business activity to be carried out in Cambodia under a QIP.

"Investment Capital" means the value of the investment indicated in USD currency excluding the value of land and working capital.

"Investment Guarantees" means the guarantees set out in Chapter 4 of the Law on Investment as provided for in this Sub-Decree, which are available to an Investor who complies with all the requirements of this Sub-Decree.

"Investment Incentives" means the incentives set out in Chapter 5 of the Law on Investment and as provided for in this Sub-Decree, which are available to an Investor who complies with all the requirements of this Sub-Decree.

"Investment Proposal" means a proposal submitted to the Council or provincial/municipal Investment Sub-committee by any person for the purpose of establishing a QIP.

"Investor" means the person who carries out QIP.

"Law on Investment" means the Law on Investment promulgated by Royal Kra' No. 03/NS/94 dated August 5, 1994 and which is amended by the Law on the Amendment to Law on Investment of the Kingdom of Cambodia promulgated by Royal Kram No. NS/RKM/0303/009 dated March 24, 2003:

"Law on Taxation" means the Law promulgated by the Royal Kram No.NS/RKM/0297/03 dated February 24, 1997 and which is amended by Law on the Amendment to Law on Taxation promulgated by Royal Kram No. NS/RKM/0303/010 dated March 31, 2003.

"Machine Parts" means parts of Production Equipments with a working life of less than 2 years including spares of such parts and equipments.

"Negative List" means the list of Investment Projects as set out in Schedule 1 of this Su-
Decree.

"Person" means natural or legal person.

"Production Equipment" means any machinery and tool used in the substantial transformation of Production Inputs which is not itself transformed or consumed within 2 (two) years of its importation, excluding information technology equipment or any motor vehicle.

"Production Inputs" means goods, including raw materials, semi-finished products, and accessories serving production that is fully transformed or utilized in the production process of the QIP no later than 2 (two) years after importation. It does not include office equipments and furnitures, petroleum products, vehicles, and spare parts for vehicles.

"Production Outputs" means goods which are produced from Production Inputs that have been transformed.

"Professional Service" includes, but is not limited to, legal, financial, accounting, auditing, tax consulting, architecture, engineering, information technology services, advertising, and management services.

"Provincial/municipal Investment Sub-committee" means the sub-committee of the provinces or municipalities established by Sub-decree to review and approve investment projects with an investment capital of less than USD 2,000,000 (two million US dollars) at the provincial and municipal level.

"Qualified Investment Project" or "QIP" means an investment project for which a Final Registration Certificate has been issued.

"Supporting Industry QIP" means a QIP in which one hundred percent of the product is used to supply the export industry instead of usually imported raw materials and accessories.

"Working Day" means a calendar day which is officially a working day of the Royal Government of Cambodia.

CHAPTER 2

INVESTMENT PROPOSALS AND REGISTRATION CERTIFICATES

Article 5: Application for Conditional Registration Certificate

5.1 Application and Fee: Any person who wishes to obtain the Investment Incentives and Guarantees or only the Investment Guarantees shall submit to the Council or the

Provincial/Municipal Investment Subcommittee an Investment Proposal on a completed Application Form duly signed by or on behalf of the Applicant with appropriate Power of Attorney along with the payment of the Application Fee in the amount of 7,000,000 (seven. million) Riels, representing the administration fees for securing the approvals, authorizations, licenses, or registrations from all relevant ministries and entities including stamp duty.

5.2 Application Form: The Application Form for an Investment Proposal is set out in Schedule 2 of this Sub-Decree.

5.3 Evidence of authority to act: If an Investment Proposal is signed by a person on behalf of the Applicant, documentary evidence of that person's authority to so act must be submitted to the Council or the Provincial/Municipal Investment Sub-committee with the Investment Proposal.

5.4 Multi-activity Projects: If a person proposes to invest and carry out more than one Investment Activity, which, if registered, would be carried out as a QIP, the person must submit a separate Investment Proposal for each Investment Activity. ...

5.5 Election for Exemption from Tax on Profit: An Applicant, who wishes to become entitled to the exemption from the Tax on Profit under Article 14.1 of the Law on Investment in accordance with Article 15 of this Sub-Decree on receiving a Final Registration Certificate, must make an election in writing to that effect in the Investment Proposal.

5.6 Election precluding other Fiscal Allowances: In making the election under Sub-Article 5.5, the Applicant acknowledges that the election to utilize the tax holiday provided under Article 14.1 of the Law on Investment disqualifies the Investor from claiming any investment allowance otherwise available to the Investor under the Law on Taxation in respect of the QIP.

5.7 Election for Investment Guarantees only: An Applicant, who wishes to receive only the benefit of the Investment Guarantees, may make a written election in the Application Form as long as the Applicant is a non-QIP but falls under the Investment Guarantees of the Law on Investment. In this case, the Council and the Provincial/Municipal Investment Sub-committee shall issue a specific license to the Applicant.

Article 6: Registration of Investment Proposal or its refusal

6.1 Registration Process: The Council or Provincial/Municipal Investment Sub-Committee must, within 3 Working Days of the submission of an Investment Proposal under

Article 5.1:

- (a) if neither paragraph (b) nor (c) applies, register the Investment Proposal and notify the Applicant in accordance with Sub-Article 6.3; or
- (b) refuse the Investment Proposal and notify the Applicant in accordance with Sub-Article 6.6 if the Investment Proposal is made in respect of an Investment Activity which:
 - (I) is included in the Negative List; or
 - (ii) previously has been, or is currently, carried on by the Investor or any other person and which has already received Investment Incentives under the Law on Investment
- (c) refuse the investment proposal and notify the Applicant in accordance with Sub-Article 6.6 if the Investment Proposal does not contain all the information required under Sub-Article 5.1.
- (d) the Council or the Provincial/Municipal Investment Sub-committee has the right to postpone the registration of specific Investment Projects related to the national interest or are environmentally sensitive which required to be processed through the one-stop mechanism of the Council and the Provincial/Municipal Investment Sub-committee who shall notify the specific grounds -0 the applicant within 3 (three) Working Days of the submission of the Investment Proposal.

6.2 Amendment of Investment Proposal: If the Investment Proposal made to the Council does not conform to Article 5 of this Sub-Decree, the Council or the Provincial/Municipal Investment Sub-committee may, by written notice within 3 Working Days of the Investment Proposal's submission to the Council or the Provincial/Municipal Investment Sub-Committee, require the Applicant to amend the Investment Proposal made to it and to resubmit the Investment Proposal to the Council and the Provincial/Municipal Investment Sub-committee.

6.3 Issuance of Conditional Registration Certificate: If the Council or the Provincial/Municipal Investment Subcommittee registers an Investment Proposal under Sub-Article 6.1(a), it must issue to the Applicant, within 3 Working Days of the submission of the Investment Proposal, a Conditional Registration Certificate, in the form set out in Schedule 3, containing the following:.

- (a) a list of all the necessary approvals, authorizations, licenses, permits or registrations which are required for the QIP to be lawfully undertaken and The ministries, departments, authorities, entities of the provinces/municipalities or agencies of the Royal Government responsible for issuing those documents upon the Applicant meeting the criteria required for

the issuing of those documents..

- (b) the election made by the Applicant pursuant to Sub-Article 5.5, 5.6 or 5.7.
- (c) the Investment Incentives and Guarantees to which the investment project will be entitled if the Final Registration Certificate is issued, including the Tax on Profit exemption period under Article 14.1 of the Law on Investment.
- (d) the election made by the Applicant pursuant to Article 5.7, and the subsequent non-entitlement to the Investment Incentives.
- (e) Recognition of the statutes of the legal entity which will undertake the QIP.

6.4 Default on the issuance of Conditional Registration Certificate: If the Council or the Provincial/Municipal Investment Sub-committee fails to issue a Conditional Registration Certificate under Sub-Article 6.3 or fails to issue Letter of Non-Compliance under Sub-Article 6.6 within 3 Working Days, the Investment Proposal is deemed to be registered and the Council or the Provincial/Municipal Investment Sub-committee must issue a Conditional Registration Certificate to the Applicant immediately.

6.5 Information to accompany Conditional Registration Certificate: The Council or the Provincial/Municipal Investment Sub-committee must issue with the Conditional Registration Certificate the investment guidelines and assessment criteria for each of the approvals, authorizations, licenses, permits or registrations referred to in Sub-Article 6.3(a).

6.6 Letter of Non-Compliance: If the Council or the Provincial/Municipal Investment Sub-committee refuses an Investment Proposal under Sub-Article 6.1(b), it must issue to the Applicant a Letter of Non-Compliance containing:

- (a) the reason why the Investment Proposal was not acceptable; and
- (b) the additional information required to enable the Council or the Provincial/Municipal Investment Sub-committee to register an amended Investment Proposal.

Article 7: Issuance of Final Registration Certificate

7.1 Council or the Provincial/Municipal Investment Sub-committee to assist with the various types approvals, authorizations: After issuing the Conditional Registration Certificate in accordance with Sub-Article 6.3, the Council or the

Provincial/Municipal Investment Sub-committee must, on behalf of the Applicant, assist with the issuance of the approvals, authorizations, licenses, permits or registrations referred to in Sub-Article 6.3(a) by the relevant ministries, departments, authorities, entities of the provinces/municipalities or agencies of the Royal Government.

- 7.2 Payment of Deposit: An Investor shall not be required to make payment of any deposit to guarantee his or her investment except for the case of an infrastructure concession as required in the concession contract.
- 7.3 Issuance of Final Registration Certificate: When the holder of a Conditional Registration Certificate obtains all of the approvals, authorizations, licenses, permits or registrations referred to in Sub-Article 6.3(a), the Council or the Provincial/Municipal Investment Sub-committee must issue a Final Registration Certificate.
- 7.4 Period to issue Final Registration Certificate: If the holder of a Conditional Registration Certificate has not obtained all of the approvals, authorizations, licenses, permits or registrations referred to in Sub-Article 6.3(a) within 28 Working Days of the date of issuance of the Conditional Registration Certificate, the Council or the Provincial/Municipal Investment Sub-committee must issue a Final Registration Certificate.
- 7.5 Application for other approvals from relevant institutions: A Final Registration Certificate issued by the Council or the Provincial/Municipal Investment Sub-committee under Sub-Article 7.4 does not negate the obligation of the Applicant to obtain and receive all of the approvals, authorizations, licenses, permits or registrations required for the proposed QIP to operate lawfully.
- 7.6 Commencement of QIP: A QIP commences on the date of issuance of the Final Registration Certificate for that QIP and this commences the Trigger Period for the Tax on Profit Exemption period under Article 14.1 of the Law on Investment and Sub-Article 15.1 of this Sub-Decree.
- 7.7 Obligation to ask for other approvals: A QIP shall file written applications in accordance with applicable procedures to the Council or the Provincial/Municipal Investment Sub-committee for its approval of any changes of address, head office, place of business, company name, shares, and any other changes to the Investment

Proposal and to the statute of the Investor within 10 (ten) Working Days prior to such changes so that the Council or the Provincial/Municipal Investment Sub-committee can decide on the issues no later than 10 (ten) Working Days.

Article 8: Revocation or Cancellation of Final Registration Certificate

8.1 Revocation of Final Registration. Certificate: A Final Registration Certificate shall be revoked from the date it was issued by the Council or Provincial/Municipal Investment Sub-Committee if an Investor:

- (a) obtained a Final Registration Certificate or a Certificate of Compliance through fraud or misrepresentation; or
- (b) does not commence an Investment Activity within six (6) months of the receipt of all the documents referred to in Sub-Article 7.3 except for the case of concession contracts in which such period is specified by agreement in the contract

8.2 Cancellation of Final Registration Certificate: If an Investor applies to the Council or the Provincial/Municipal Investment Sub-committee for a Final Registration Certificate to be cancelled under Article 21 New of the Law on Investment, the Council or the Provincial/Municipal Investment Subcommittee must cancel that Final Registration Certificate only if and when the Investor has fully complied with Articles 22 New and 23 New of the Law on Investment.

8.3 Notification of revocation of Final Registration Certificate: If the Council or the Provincial/Municipal Investment Sub-committee revokes a Final Registration Certificate in accordance with this Article, the Council or the Provincial/Municipal Investment Sub-committee must notify the Investor in writing of the revocation.

8.4 Appeals: An Investor whose Final Registration Certificate is revoked by the Council or the Provincial/Municipal Investment Sub-committee under this Article may appeal in writing to Co-Chairmen of the Council within 20 Working Days of the date or receipt of the written notification of revocation from the Council or the Provincial/Municipal Investment Sub-committee under Sub-Article 8.3.

8.5 Loss of Investment Incentives: A QIP whose Final Registration Certificate is revoked or cancelled is not entitled to claim, on and from the date of the revocation or cancellation, any of the Investment Incentives set out in the Final Registration Certificate.

CHAPTER 3

ACQUISITIONS AND MERGERS OF QIPs

Article 9: Merger of QIPs

- 9.1 If two or more Investors, or an Investor and any other Person, agree to merge to form a new entity, and the new entity wishes to carry out the Investor's QIP and be entitled to the Investment Incentives and Guarantees specified in the QIP's Final Registration Certificate, the new entity must apply in writing to the Council or the Provincial/Municipal Investment Sub-committee to be registered as an Investor and for the QIP's Final Registration Certificate to be transferred to the new entity within 10 Working Days prior to the merging and transfer of the Final Registration Certificate.
- 9.2 The Council or the Provincial/Municipal Investment Sub-committee must consider the application made under Sub-Article 9.1 and must provide the new entity with a written approval or refusal of the registration and the transfer of the Final Registration Certificate within 10 (ten) Working Days of the receipt of the application.

Article 10: Acquisition of a QIP by unregistered Person

- 10.1 If an unregistered Person purchases the ownership of a QIP and it wishes to carry out the Investor's QIP and be entitled to the Investment Incentives and Guarantees specified in the QIP's Final Registration Certificate, the purchaser must apply in writing to the Council or the Provincial/Municipal Investment Subcommittee to be registered as an Investor and for the QIP's Final Registration Certificate to be transferred to the new entity within 10 (ten) Working Days prior to the transfer of the Final Registration Certificate.
- 10.2 The Council or the Provincial/municipal Investment Sub-committee must examine the application made under Sub-Article 10.1 and must provide the purchasing entity with a written approval or refusal of the registration and the transfer of the Final Registration Certificate within 10 (ten) Working Days of the receipt of the application.
- 10.3 If a transfer of shares in an Investor results in control of the Investor being acquired by the transferee, the Investor must apply to the Council or the Provincial/Municipal Investment Sub-committee for the transfer and provide the name and address of the transferee within 10 (ten) Working Days prior to the transfer in order that the Council

or the Provincial/Municipal Investment Sub-committee can decide on the issue no later than 10 (ten) days.

10.4 For the purpose of Sub-Article 10.3, "-control" means holding at least 20% of the shares in the Investor.

Article 11: Acquisition of a CUP by another Investor

11.1 If a registered Investor purchases the ownership of a QIP and it wishes to be entitled to the Investment Incentives and Guarantees of a QIP carried on by that Investor, the purchasing Investor must apply in writing to the Council or the Provincial/Municipal Investment Sub-committee for the acquisition within 10 (ten) Working Days prior to the acquisition in order to receive that entitlement

11.2 The Council or the Provincial/Municipal Investment Sub-committee must consider the application made under Sub-Article 11.1 and must provide the purchasing Investor with written approval or refusal of the registration and the transfer of the Final Registration Certificate within 10 (ten) Working Days of the receipt of the application.

Article 12: Failure to register or to apply for approval

If a new Person or a purchasing Investor fails to apply to the Council or the Provincial/Municipal Investment Sub-committee for registration in accordance with Article 9 or 10, or a purchasing Investor fails to apply to the Council or the Provincial/Municipal Investment Sub-committee in accordance with Article 11, the new Person or the purchasing Investor is not entitled to any of the QIP's Investment Incentives and Guarantees.

CHAPTER 4

JOINT VENTURES

Article 13: Joint Ventures

A QIP may be in the form of a joint venture. A joint venture may be formed between Cambodian Entities, between Cambodian Entities and Foreign Entities and between Foreign Entities themselves and may include a joint venture with institutions of the Royal Government. There are no limitations based on nationality or the share-holding

proportions of each shareholder, other than if the joint venture owns, or intends to own, land, or an interest in land in the Kingdom of Cambodia. In such case, the maximum combined share-holding of all persons who are not Cambodian Entities must not exceed 49 (forty nine) percent.

CHAPTERS 5 TAXATION

Article 14: General Principles

- 14.1 Liability for taxes: Investors are liable to, and must comply with the provisions of the Financial Management Law, the Law on Taxation, and the Law on Investment and related regulations.
- 14.2 Natural resources.: The tax rate Of the Tax on Profit, which profit derived from a contract sharing of oil and natural gas exploitation or from natural resources related activities including, but not limited to, timber, ore, gold and precious stones, shall be determined in accordance with Article 20.2 of the Law on Amendment to Law on Taxation.
- 14.3 Limitations: A full or partial exemption from taxes and customs duties shall only apply to the payment of any liability for the Tax on Profits and the payment of Customs Duty as provided in this Sub-Decree. These exemptions do not include the following:
- (a) tax on salary and withholding tax as stated in Articles 25 New and 26 New of the Law on Taxation, and Additional Profit Tax on the distribution of dividend and
 - (b) Value Added Tax, specific tax on certain merchandises and services, duties and taxes to be paid at the time of import, and any other taxes as specified in the laws in force.

Article 15: Tax on Profit

- 15.1 Period of exemption from the Tax on Profit: In accordance with Article 14.1 of the Law on Investment, the profit tax exemption period, which is Trigger Period plus 3 year Period plus Priority Period, shall be determined in accordance with this Article.
- 15.2 Trigger Period: For Article 14.1 of the Law on Investment, the trigger period of the profit tax exemption period is the period commencing on the issuance of the Final

Registration Certificate and ending on the last day of the taxation year immediately preceding the earlier of:

- (a) if the QIP derives a profit, the taxation year that the profit is first derived; and
- (b) if the QIP derives income from the Investment Activity in respect of the sale of goods or services, the third taxation year after the taxation year in which the income is first derived.

For the purpose of this Sub-Article and Article 14.1 of the Law on Investment, profit refers to the taxable profit calculated under the provisions of the Law on Taxation regardless of the provisions of carry forward of losses under Article 17 of the Law on Taxation.

15.3 Three Years: This immediately commences from the taxation year immediately following the Trigger Period and the 2 immediately succeeding years.

15.4 Priority Period: The Priority Period determined under the Financial Management Law commences immediately after the third taxation year of the three year period provided under Sub-Article 15.3

15.5 Prepayment of the Tax on Profit for QIPs registered after the promulgation of Law on the Amendment to Law on Investment: The prepayment of the Tax on Profit does not apply to a QIP granted an exemption from the Tax on Profit as provided in Article 14.1 of the Law on Investment.

15.6 Prepayment of the Tax on Profit for QIPs approved before the promulgation of Law on the Amendment to the Law on Investment: A QIP which is subject to Article 24 (2) New of the Law on Investment shall make monthly prepayments of Tax on Profit at the rate of 1% of turnover inclusive of all taxes, except Value Added Tax derived in the previous month, in accordance with Article 28 New of the Law on Taxation. The QIP's turnover realized during the exemption period determined by the Law on the Amendment to the Law on Investment of the Kingdom of Cambodia shall be exempt from prepayment of the Tax on Profit.

15.7 In accordance with Article 24 New of the Law on Taxation, a QIP shall not be subject to the minimum tax.

Article 16: Customs Duty Exemption on Production Equipments, Construction Materials, and Production Inputs

16.1 Exemption for Production Equipments and Construction Materials-Domestic QIP:

In accordance with Article 14.5 of the Law on Investment, Production Equipments and Construction Materials imported by a domestic QIP are exempt from Customs Duty. In the case where a QIP has a capability to directly export any portion of its manufactured products or has supplied for export industry, the quantity of Production Inputs that were taxed at the time of import and later used to produce goods that are, directly or indirectly, exported shall be entitled to duty exemption after a review of the quarterly report.

16.2 Customs Duty Exemptions for Production Equipments, Construction Materials, and Production Inputs-Export QIP:

In accordance with Article 14.6 of the Law on Investment, Production Equipments, Construction Materials, and Production Inputs imported by the Export QIP are exempt from Customs Duty. However, for the Export QIP which operates under the custom bounded warehouse mechanism, the customs duty exemption shall be in compliance with the Customs laws and regulations in force applicable to the mechanism. The processed Production Inputs that have not been exported shall be subject to the payment of customs duties and taxes applicable at the time of import after review of the quarterly report.

16.3 Customs Duty Exemptions for Production Equipments, Construction Materials, and Production Inputs - Supporting Industry QIP:

In accordance with Article 14.7 of the Law on Investment, Production Equipments, Construction Materials, and Production Inputs imported by a Supporting Industry QIP are exempt from Customs Duty. However, in the case where the Supporting Industry QIP failed to supply 100% of its manufactured products to the export industry or directly export its products, then the QIP shall pay the Customs duties and taxes on Production Inputs for the quantity that has not been supplied to the export industry or directly exported after review of the quarterly report.

16.4 Procedure for Customs Duty Exemption: The Council must:

- (a) establish an inter-institution mechanism comprising members from the Council, and the Ministry of Economy and Finance to review the grant of incentives on the import and use of Production Equipments, Construction Materials and Production Inputs by a QIP for each

investment purpose.

- (b) prepare a detailed Guideline on procedure for a QIP to be entitled to Customs Duty exemption.

16.5 Transfer or sale of Production Equipments, Construction Materials, and Production Inputs:

If any Production Equipments, Construction Materials, or Production Inputs in respect of which Customs Duty taxes were exempted on their importation are sold or used in a way unrelated to the QIP purpose, the Investor shall immediately:

- (a) pay Customs Duty taxes within 28 (twenty eight) Working Days in the amount calculated under the Customs Law and Regulations in force if the transfer or sale is done with a prior authorization from the Council.
- (b) pay Customs Duty, taxes, and penalties within 28 (twenty eight) Working Days in the amount calculated under the Customs Law and Regulations in force if the transfer or sale is done without prior authorization from the Council.
- (c) be -subject to a temporary suspension of import authorization, and an examination of the Customs Duty exemption application submitted under the Law on Investment, including other Customs penalties in the case of omission or delay in payment of Customs Duty, Taxes, penalties as defined in paragraphs (a) and (b) of this Article 16.5

16.6 The transfer or sale of Production Equipments or Construction Materials and Production Inputs to another Investor

An Investor or his/her representative may apply in writing to the Council for approval on the transfer or sale by a QIP of Production Equipments, Construction Materials, or Production Inputs which were imported with Customs-Duty exemption, to another Investor to be used in a QIP.

CHAPTER 6

REPORTING OBLIGATIONS AND CERTIFICATES OF COMPLIANCE

Article 17: Reporting Obligations

17.1 Taxation Reporting Obligations: As mentioned in Article 104 New of the Law on Taxation, from the date of issuance of its Final Registration Certificate, a QIP shall

submit monthly and annual tax declarations and shall pay all taxes as frriposed by each taxation regulation to thiTax Department, along with a Certificate of Compliance for the taxation year.

17.2 Customs Duty Exemption Reporting Obligation: All Production Equipments and construction materials imported by a QIP are subject to all customs clearance formalities. Within 30 (thirty) working days of import, a QIP must submit to the Council and the Tax Department the certified copies of customs clearance documents, including the valuation documents of those goods issued by the government appointed agency.

Article 18: Compliance Certificate

18.1 Compliance Certificate: In each taxation year, a QIP may not claim, and is not entitled to, any of the Investment Incentives unless a QIP is issued with a Compliance Certificate.

18.2 Automatic Issuance: Subject to a revocation of the Council under Sub-Article 18.4 and 18.5, the Council shall issue the Compliance Certificate to a QIP within 90 (ninety) Working Days after the end of each financial year.

18.3 Failure to Issue: If the Council failed to issue the Compliance Certificate under Sub-Articie_18.2, it is deemed to have been issued but is subject to revocation under Sub-Article 18.4 and 18.5.

18.4 Review Powers: The Council may review any QIP holding a Compliance Certificate to determine whether the QIP has provided all information required to be lodged under Sub-Article 18.6.

18.5 Loss of Investment Incentives: The Council may revoke a •QIP's Compliance Certificate if it is satisfied, after reasonable review under Sub-Article 18.4, that the QIP has failed to provide all information required to be lodged under this Article. The QIP loses its entitlement to all Investment Incentives from the date of revocation of the Compliance Certificate.

18.6 Information to be delivered: Every Investor who carries a QIP must lodge with the Council:

- (a) an annual financial statement, consisting of a balance sheet, a profit and loss account,

cash flow statement and remark no later than the 31st of March of the following year,

- (b) a Certificate of Tax Obligation Satisfaction from the Tax Department certifying that the Investor has:
 - (i) properly complied with and filed the monthly tax returns on time except in the case where such tax returns of that year is required by the Law on Taxation.
 - (ii) paid all taxes, levies, interest, and surcharges determined for the period of taxation audited by the Tax Department.
- (c) quarterly report on the effective import of Production Equipments and Production Inputs for the production, and quarterly report on the effective export of the QIP's finished products and annual inventory list of immovable properties.
- (d) investment information sheet in CIB 015 form.

CHAPTER 7

OWNERSHIP AND LAND USE

Article 19: Ownership

- 19.1 Ownership: The Land Ownership serving the Investment Activity is to be vested in a Cambodian natural person or legal entity in compliance with the Law in force.
- 19.2 Registration of Ownership: To register land Ownership, the Investor shall complete all forms or formalities for registration with the cadastral office under the jurisdiction of which the immovable property is located.
- 19.3 Ownership Rights: Under the Constitution of the Kingdom of Cambodia, the foreign natural person or legal entity may not own land in the Kingdom of Cambodia.

Article 20: Use of Land

- 20.1 Cambodian Legal Entity: In addition to the Ownership Rights, the Cambodian Investor is entitled to use land in various forms, including concession, lease, transfer, and as securities.
- 20.2 Foreign Legal Entity: A Foreign Legal Entity may use the land in various forms, including concession, long term lease for 15 (fifteen) years or more, and renewable short term lease. Land Use rights include the rights on buildings, arrangements or improvements made by the lessee for a duration specified in the contract, provided that the uses are exercised in compliance with the law in force.

20.3 Lease of State Land: Any natural or legal entity who leased any piece of land from the State shall act in compliance with regulations regarding the management of the State property.

20.4 Sub-Lease: Any natural or legal entity who leased any piece of land from the State may sub-lease such land to a third party only if he/she obtained express prior approval or authorization from the competent authority-.

CHAPTERS 8

LABOR FORCE

Article 21: Use of Labor Force

The Council has the duty to advise and help facilitate the investor with regard to obtaining, for the foreign spouse accompanying the investor, a visa, the right to stay and appropriate travel permit in compliance with the immigration law and its regulations.

For the recruitment by the investor of foreign staff and management experts, technical staff, skilled workers who are not available among Cambodians citizens, the Council shall help facilitate the investor to obtain the right to recruit those foreign employees to work as needed, in accordance with the Labor law, Immigration law and relevant regulations in force.

CHAPTER 9

PENALTIES

Article 22: Penalties

If the Investor fails to perform any obligation imposed by this Sub-Decree or the Law on Investment, the Investor shall be subject to penalties defined in Article 8.1, Article 12 or Article 18.5 of this Sub-Decree or other Laws regarding the omission or failure to perform obligations.

CHAPTER 10

TRANSITIONAL PROVISIONS

Article 22: Recognition as CUP of Investment Project Approved Prior to the Amendment to the Law on Investment

23.1 Any Invest Project approved under the Law on Investment of the Kingdom of Cambodia promulgated by Royal Kram No. 03/NS/94 dated August 05, 1994 and

whose activity is undergoing before the date of entry into force of this Sub-Decree will be recognized as a QIP after the Investor has submitted a written proposal to the Council to have it deemed as a QIP and after satisfying all obligations defined in the Law on Investment and this Sub-decree.

The Council shall issue to the investor a Certificate of Recognition for the above Investment Project as QIP no later than 3 (three) Working Days.

For the Investment Project that has been approved but failed to perform any Investment Activity or started an Investment Activity for a period of time but later postponed the Activity without any notice of such postponement or termination to the Council, such Investment Project shall be subject to further regularization of documents in order to obtain QIP's entitlement before recommencement of the Investment Project.

- 23.2 Incentives for Investment Projects Approved Prior to the Adoption of the Amendment to the Law on Investment: Investment Project which was approved prior to the adoption of the Amendment to the Law on investment and has been recognized as QIP entitled to the profit tax rate of 9% before the promulgation of the Amendment to the Law on Investment of the Kingdom of Cambodia, is entitled to such 9% rate for a transitional period of not more than 5 (five) years starting from the fiscal year after the promulgation of the Amendment to the Law on Investment of the Kingdom of Cambodia and this Sub-decree only if the Investor has fulfilled all obligations stipulated in Chapter 6 of this Sub-Decree.

Investment Project which was approved prior to the adoption of the Amendment to the Law on Investment and has been recognized as a QIP and provided with Investment Incentives in verifying by the Council may still be entitled to incentives in the form of profit tax and Customs Duties exemption on the import of Production Equipment, Construction Materials, and Production Inputs only if the Investor has fulfilled all obligations stipulated in Chapter 6 of this Sub-Decree.

CHAPTER 11

FINAL PROVISIONS

Article 24: Abrogation

The Sub-Decree No 88/ANK/BK dated December 29, 1997 on the Implementation of the Law on Investment of Cambodia, Amendment Sub-Decree No 53/ANK/BK dated June 11, 1999 on the Amendment to Sub-Decree on the Implementation of Law on

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Investment of Cambodia, Sub-Decree No 130/ANK/BK dated December 26, 2001 on the Amendment to Sub-Decree No 53/ANK/BK dated June 11, 1999, and any other regulation in contrary to this Sub-Decree shall be abrogated.

Article 25:

The Minister in charge of the Office of the Council of Ministers, the Minister of Economy and Finance, the Council for the Development of Cambodia, Ministers of all ministries, heads of all institutions, and provincial/municipal governors shall effectively implement this Sub-decree within their respective functions commencing from the date of signature.

Phnom Penh, 27 September 2005

PRIME MINISTER

HUN SEN

CC:

- Ministry of Royal Palace;
- General Secretariat of Constitutional Council;
- General Secretariat of the Senate;
- General Secretariat of the National Assembly;
- Cabinet of Samdech Prime Minister;
- General Secretariat of the Royal Government;
- As defined in Article 25;
- Archives - Chronicle

ANNEX I

of the Sub-Decree No 111 ANK/BK date on September 27, 2005 on the Implementation of the Law on the Amendment to the Law on Investment of the Kingdom of Cambodia

Negative List (Article 6.1)

Section 1: Investment Activities Prohibited by the Relevant Law and Sub-Decrees:

1. Production/processing of psychotropic substances and narcotic substances;
2. Production of poisonous chemicals, agriculture pesticide/insecticide and other goods by using chemical substances, prohibited by international regulations or the World Health Organization, that affect the public health and environment;
3. Processing and production of electricity power by using any waste imported from a foreign country;
4. Forestry exploitation business prohibited by Forestry Law;
5. Investment activities prohibited by law.

Section 2: Investment Activities Not Eligible for Incentives

1. All kinds of commercial activity, import, export, wholesale, retails, including duty free shops;
2. Any transportation services by waterway, by road, by air except investment in railway sector;
3. Restaurants, karaoke parlors, bars, nightclubs, massage parlor, fitness that are located outside of international standard hotel. However, though it is located in the international standard hotel if the Investor leased the above locations to a non-QIP third party lessee to conduct business, such investor shall not be entitled to profit tax exemption as granted to the Investor under the Amendment to the Law on Investment;
4. Tourism service provider, tourism agent, tourism information and tourism advertisement;
5. Casino and gambling business and service of any kind;
6. Currency and Financial business and services, including bank, financial institution, insurance company, and all kind of financial intermediation;
7. Activity related to newspaper and media, including radio, television, press, magazine, movie, video production or reproduction, theatre, studio, and related activities;
8. Professional services;
9. Living Modified Organisms LMOs that causes danger to biodiversity, human health and environment;
10. Production and processing of wood products which using wood from natural forest with a legal domestic supplying source as raw materials;
11. Production of tobacco products;

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12. Production of food products and beverages with the investment capital less than USD500,000 (five hundred thousand);
13. Production of product for textile industry with the investment capital less than USD500,000 (five hundred Thousand);
14. Production of garments, textiles, footwear, hats with the investment capital less than USD500, 000 (five hundred thousand);
15. Production of furniture and fixture, which not using natural wood with the investment capital less than USD500; 090 (five hundred thousand);
16. Production-Of paper and paper products with the investment capital less than USD 500, 000 (five hundred thousand);
17. Prodygtion of chemicals, cement, agriculture fertilizer, petrochemicals with the investment capital less than USD1, 000,000 (one million);
18. Production of rubber products and plastic product with the investment capital less than USD500, 000 (five hundred thousand);
19. Production of leather products and other related products with the investment capital less than USD300, 000 (three hundred thousand);
20. Production of all kinds of metal products with the investment capital less than USD300, 000; (three hundred thousand);
21. Production of electrical and electronic appliances and office materials with the investment capital less than USD300, 000 (three hundred thousand);
22. Production of toys and sporting goods with the investment capital less than USD300, 000 (three hundred thousand);
23. Production of motor vehicles, parts and accessories with the investment capital less than USD300, 000 (three hundred thousand);
24. Clean water supplies with the investment capital less than USD500, 000 (five hundred thousand);
25. Supporting industry, which has its entire production (100%) supplying export industry with the investment capital less than USD100, 000 (one hundred thousand);
26. International trade exhibition center and convention halls with the investment capital less than USD8, 000,000 (eight million)
27. Construction of modem market or trade cent& with the investment capital less than USD2, 000,000 (two million) with size less than 10,000 (ten thousand) square meters and has inadequate space for car park;
28. Production of animal feed with the investment capital less than USD200, 000 (two hundred thousand);
29. Production of ceramic products with the investment capital less than USD300, 000; (three

- hundred thousand);
30. Training and educational institutes that provide training for skill development, technology, or poly technology that serve industrial, agricultural, tourism, infrastructure, environment, engineering, sciences, and other services with the investment capital less than USD4,000,000 (four million);
 31. Hotel below 3-star grade
 32. Complex tourism center with hotel containing less than 100 rooms or tourist inns of less than 30 housing and tourist estates (resort) less than a minimum length of ten (10) hectares;
 33. Natural Tourism and creation of natural tourism site with the size less than 1,000 (One thousand) hectares of land with the investment capital less than USD1,000,000 (one million);
 34. Complex resort, including hotel, theme park, sport facilities, zoo with less than 50 (fifty) hectares;
 35. Car parking;
 36. Warehouses facilities;
 37. Polyclinic having less than 50(fifty) patient beds with no modern equipment, laboratories, surgical operation, x-ray, emergency, pharmacy room_ lift elevator (for up to 3 story building), apply no ambulances, morgue, with the investment capital less than USD1,000,000(one million);
 38. Production of modern medicines with the investment capital less than USD1,000,000 (one million);
 39. Production of traditional medicines with the investment capital less than USD500,000 (five hundred thousand);
 40. Agricultural production:
 - 40.1 Paddy farming less than 1000 (one thousand) hectares
 - 40.2 All kinds of cash crops less than 500 (five hundred) hectares
 - 40.3 Vegetables less than 50 (fifty) hectares
 41. Livestock production
 - 41.1 Cattle husbandry less than 1,000 (one thousand) heads;
 - 41.2 Dairy farm less than 100 (hundred) cows;
 - 41.3 Poultry farm less than 10,000 (ten thousand) heads;
 42. Aquatic production:
 - 42.1 Fresh water aquaculture farm less than 5 (five) hectares;
 - 42.2 Sea water aquaculture farm less than 10 (ten) hectares;

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- 43. Timber plantation, tree plantation, and wild animal farm:
 - 43.1 Timber plantation less than 1,000 (one thousand) hectares;
 - 43.2 Tree plantation less than 200 (two hundred) hectares;
 - 43.3 Wild mammal husbandry less than 100 (one hundred) heads;
 - 43.4 Wild bird husbandry less than 500 (five hundred) heads;
 - 43.5 Wild reptile husbandry less than 1.000 (one thousand) heads

The Ministry of Agriculture, Forestry and Fisheries shall define the definitions of each category in paragraph 43 above.

Freezing and processing of aquatic products and cereals and crops products for exports:

- 44.1 freezing and processing of aquatic product for export with the investment capital less than USD 500,000 (five hundred thousand);
 - 44.2 processing of any kind of cereals and crops products for export with the investment capital less than USD 500,000 (five hundred thousand);
- 44. Provision of value added services of all kinds of telecommunication services
 - 45. Real estate development.

Section 3: investment Activities with specific characteristics which shall be Eligible for Custom Duties Exemption, but not Eligible for the Profit Tax Exemption

- 1. Telecommunication basic services;
- 2. Exploration of gas, oil and all kinds of mining, including supply bases for gas and oil activities.

Investment Application:

a. General Information

- Investment Activity.....

- Investment sector: (please tick ✓ in the box)

Agriculture Agro-industry Civil engineering Energy Finance Industry

Mines Tourism Transportation Telecommunication Clean Water Industrial Zone

Others

- Applicant:

Name.....Address.....

Position in the Company.....Tel.....Fax:.....

Authorizing Letter (If no position within the Company): No dated

- Total Capital Investment.....of which, capital on:

Construction/site preparation.....m² Price USD Existing construction New Building

Production Equipment (Machinery, Production equipment, other materials) worth of
.....USD (accompanied by attached list as 'described in the
Annex)

Office materials worth of (USD):.....

Others worth of (USD):.....

- Land (area in m²)..... Price..... USD

- Source of Capital Investment: Own capital Long-term bank loan

Short-term bank loan:.....

- Location of Investment: Land lot No Street..... Village..... Commune/Sangkat.....

District:..... Province/Town: Area.....m²

- Plan to implement the project:

Start to construct..... Expected completion date.....

Time to equip with machinery Start production.....

- Product Information:

Types of Products	Unit	Annual Production Capacity				Market	
		First year		Full Capacity		Domestic in %	Export in %
		Quantity	Value	Quantity	Value		

- Labor Force Requirement

Type of Labor	Starting Period		Full Capacity	
	Local	Foreign	Local	Foreign
- Management				
- Engineer				
- Technician				
- Advisor				
- Administrative personnel				
- Skilled workers				
- Non-skilled workers				
Total				

- Annual Production inputs (raw materials) needed: *to fill in the form attached in the Annex - Energy and Water Needed:*

Annual coal or firewood:.....m3/year, Gas-tons/year
 Oil..... tons/liters/year
 Electricity (Assembly power):MW, Annual need..... KWH
 Water Consumption-m3/year

b. Selection: Exemption on tax on profits and Investment Guarantees

Special Depreciation and Investment Guarantees

Investment Guarantees (not asking for incentives)

(Among the three options, Investor is only allowed to choose one)

c. Information on Environment.

Mode of transport of raw materials and finished products into and out of the investment area:

.....

Estimates of volume:

•Liquid waste.....m3/month Hard waste:.....m3 or tons/month
 Emitted gas. /day

- Table of estimation of concentration in:

the process of sewage discharge

- PH:
- Ammonia (NH₃):
- Nitrate Nitrogen
- Heavy Metal
- Phenol (C₆H₅OH)
- Oil and Grease.....
- Turbidity
- Conductivity.....
- Total number of hard substances dissolved in water
- Total hard substance silted in water.....

Evaporation of gas molecules in air

- Carbon Monoxide
- Nitrogen D;oxide
- Sulfur Oxide.....
- Ozone
- Lead.....

- Place used as disposal area for hard and liquid waste. and to gas emission

.....
.....
.....

- Sources of increasing noise and vibration

.....
.....
.....

- Surface of Land to be covered, sound in case of filling and clearing new land

.....
.....
.....

- Residing Conditions of employees, workers

- Supply of clean water.....
- Health, safetY.
- Sanitation.
- Management of hard waste.

d- Information on Taxes

To fill in the Form attached in the Annex.

e- Information on Memorandum and Articles of Association

Herewith attached the company's statute, photos_ copies of passports or identities card of the shareholders

Assurance: Being the Project Owner, I would like to assure that

The project is not included in the negative list mentioned in the Annex I, section 1 of the Sub-Decree on the Implementation of the Law on Amendment to the Law on the Investment of the Kingdom of Cambodia.

The above information is correct and not intended to falsify.

Made in Date..... Month..... Year

Signature

Unofficial Translation

ANNEX 3

of the Sub-Decree No 111 ANK/BK date on September 27. 2005 On the Implementation of the Law on the Amendment to the Law on Investment of the Kingdom of Cambodia

(Article 6.3)

Conditional Registration is according to the Law on Investment and the Sub-Decree on the Implementation of the Law on the Amendment to the Law on Investment of the Kingdom of Cambodia.

Name of Investor:.....

Address of Investor

Details of Qualified Investment Project

.....

.....

Name, address and contact details of Investor's representative in Cambodia.....

.....

Approvals, authorizations, clearances, licences, permits or registrations required for the QIP to be lawfully undertaken and the ministries, departments, authorities or agencies of the Royal Government responsible for their issue, upon the Applicant meeting the criteria for their respective Ministry etc.

Approval, etc.

Ministry

Criteria

(insert)

Election made by Investor under Article 5.5 of the Sub-Decree on the implementation of the law on the amendment to the law on investment of the Kingdom of Cambodia.

.....

Election made by Investor under Article 5.7 of the Sub-Decree on the implementation of the law on the amendment to the law on investment of the Kingdom of Cambodia.

.....

Investment Incentives and Guarantees which the QIP be entitled to if the Final Registration Certificate is issued, including the Tax on Profit exemption period under Article 14.1 of the Law on the amendment to the law on investment of the Kingdom of Cambodia.

.....

Memorandum and Articles of association of the Investor, which will undertake the QIP

.....

.....

KINGDOM OF CAMBODIA

NATION RELIGION KING

ROYAL GOVERNMENT OF CAMBODIA

No. 34 ANK/BK

SUB-DECREE

ON

**THE AMENDMENT OF THE SECTION 1 IN THE ANNEX I OF THE SUB-DECREE No. 111
ANK/BK ON THE IMPLEMENTATION OF THE LAW ON THE AMENDEMENT
TO THE LAW ON INVESTMENT OF THE KINGDOM OF CAMBODIA**

The Royal Government of Cambodia

- Having seen the Constitution of the Kingdom of Cambodia
- Having seen the Royal Decree NS/RKT/0704/124 dated July 15, 2004 on the formation of the Royal Government of Cambodia
- Having seen the Royal Kram No. 02/NS/94 dated July 20, 1994 promulgating the Law on the Organization and Functioning of the Council of Ministers;
- Having 54/' the Royal Kram No. 03/NS194 dated August 5, 1994 regarding the Law on Investment of the Kingdom of Cambodia and Royal Kram No. NS/RKM/0303/009 dated March 24, 2003 promulgating the Amendment to the Law on Investment of the Kingdom of Cambodia
- Having seen the Royal Kram No. NS/RKM/0297/03 dated February 24, 1997 promulgating the Law on Taxation and the Royal Kram No. NS/RKM/0303/010 dated March 31, 2003 promulgating the Amendment to the Law on Taxation
- Having seen the Sub-Decree No. 147 ANK/BK dated December 29, 2005 on the Organizations and Functioning of the Council for the Development of Cambodia.
- Having seen the Sub-Decree No. 27 ANK/BK dated March 14, 2006 and Sub-Decree No. 92 AMC/3K dated September 4, 2006sin the amending of the Sub-Decree No. **147/ANK/BK** dated December 29, 2005 on the Organizations and Functioning of the Council for the Development of Cambodia.
- In pursuant to the needs of the Council for the Development of Cambodia.

IT IS HEREBY DECIDED

Article 1: Item 5 "Investment activities prohibited by law" in the Section 1 of the Annex I of the Sub-Decree No. 111 ANKR.BK dated 27 September 2005 on the implementation of the Law on the Amendment to the Law on Investment of the Kingdom of Cambodia shall be deleted.

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Article 2: Besides this, all provisions of the Sub-Decree No. 111 ANKR.BK dated 27 September 2005 including all Annexes which are the attachment to this Sub Decree still remain valid.

Article 3: The Minister in charge of the Office of the Council of Ministers, the Minister of Economy and Finance, the Minister of Planning, Minister of Commerce, the Council for the Development of Cambodia, Ministers, State Secretaries of all ministries, heads of all institutions, and provincial/municipal governors, who are the Vice Chairmen and the Members of the Council for the Development of Cambodia shall effectively implement this Sub-Decree from the date of signature.

Phnom Penh, April 23, 2007

PRIME MINISTER

HUN SEN

Having informed

Samdech Prime Minister

Senior Minister, Minister of Economy and Finance

First Vice Chairman of

the Council for the Development of Cambodia

KEAT CHHON

CC:

- Ministry of the Royal Palace;
- General Secretariat of the Constitutional Council;
- General Secretariat of the Senate;
- General Secretariat of the National Assembly;
- General Secretariat of the Royal Government;
- Cabinet of Samdech Prime Minister;
- As defined in Article 3;



PREAH REACH KRAM

S/RKM/0707/017

WE

**PREAH BAT SAMDECH PREAH BAROMEATH ORODOM SIHAMOI SAMA PHUM
CHEAT SASA RAKKHATIYA KHEMARARATHREAST PUTHITREA THOMREA
MOHAKSATR KHEMARACHOREA SAMOHAPHEAS KAMPUCHEKREACH
ROATHBORSATE SOPHEAMOGKOLEA SEREIVIBOLEA KHEMERA
SREYPIREAST PREAHCHAO KRUG KAMPUCHEA**

- Having seen the Constitution of the Kingdom of Cambodia
- Having seen Reach Kret No. NS / RKT / 0704 / 124 dated 15 July 2004, on the Appointment of the Royal Government of Cambodia
- Having Seen Reach Kram No. 02 / NS / 94 dated 20 August 1994, promulgating the Law on the Organization and Functioning of the Council of Ministers
- Having seen Reach Kram No. NS / RKM / 0196 / 18 dated 24 January 1996, promulgating the Law on the Establishment of the Ministry of Economy and Finance
- Pursuant to the Proposal of the Prime Minister of the Royal Government of Cambodia and the Minister of Economy and Finance.

HEREBY PROMULGATE

The Law on Customs, which was adopted by the National Assembly on the 22nd June 2007 during the sixth plenary session of its third legislature and ratified by the Senate as to its entire form and legality on the 10th July 2007 during the third plenary session of its second legislature, the whole meaning of which shall be as follows:

LAW

ON

CUSTOMS

CHAPTER I

GENERAL PROVISIONS

Article 1.-

The purpose of this Law is to;

- provide the right for the administration, control and collection of duties, taxes and fees on imported and exported goods,
- provide for the control and regulation of the movement, storage and transit of such goods,
- promote the prevention and suppression of fraud and smuggling,
- participate in implementing the international trade policy of the Royal Government of Cambodia,
- promote the application of international standards and best practices regarding customs control and trade facilitation.

The Customs and Excise Department is responsible for the administration and enforcement of the provisions of this Law. The Department operates under the direct supervision of the Ministry of Economy and Finance.

Article 2.-

The Customs Territory includes the land territory, territorial waters and airspace as well as offshore islands of the KINGDOM OF CAMBODIA. The Royal Government of Cambodia may establish Free Zones that are excluded from all or part of the customs procedures.

Article 3.-

This Law must be applied:

- equally throughout the customs territory;
- equally to all persons; and

- without any immunity or dispensation to goods imported or exported by the state or on its behalf

Article 4.-

Customs operations are conducted throughout the customs territory, including a Customs Zone along land and coastal borders, under conditions prescribed in this law.

The Customs Zone includes a coastal zone and a land zone.

- a. The coastal zone extends from the coast to an outer limit located twenty (20) Kilometers offshore.
- b. The land zone extends:
 - at coastal borders between the coast and a line drawn twenty (20) kilometers inland from the seashore and from the banks of rivers, streams and canals flowing to the sea as far as the first customs office located upstream, as well as in a twenty (20) kilometers radius around said customs office;
 - at land borders, twenty (20) kilometers inland from the border.

To facilitate the repression of fraud, the Minister of Economy and Finance may by Prakas:

- a. extend the land Customs Zone up to sixty (60) kilometers at specific locations and for specified periods of time;
- b. extend the Customs Zone up to three (3) kilometers around Customs Offices that are not in the Customs Zone referred to in the first paragraph and the second paragraph, and sub-paragraph (a) of the third paragraph, of this Article.

Notwithstanding the provisions of the first paragraph of this Article, the Royal Government may by Anukret;

Unofficial Translation

- a. authorize customs officers to carry out their duties under this law outside the Customs Territory on a reciprocal basis and in accordance with international agreements, treaties or conventions entered into by the Kingdom of Cambodia,
- b. allow customs officers of foreign countries to carry out their duties under their relevant laws respecting the import and export of goods in the Customs Territory on a reciprocal basis and in accordance with international agreements, treaties or conventions entered into by the Kingdom of Cambodia.

Customs formalities are only carried out in Customs Offices unless otherwise stipulated by the Minister of Economy and Finance by Prakas.

The Minister of Economy and Finance may by Prakas determine the establishment, functions and elimination of Customs Offices.

Hours of operation of Customs Offices are determined by the Director of Customs. This determination must be affixed to each Customs Office.

Article 5.-

All imported and exported goods are subject to the provisions of this law.

Goods entering or leaving the customs territory are subject, as applicable, to import duties and taxes or export duties and taxes as specified in the Customs Tariff. The establishment and application of the Customs Tariff shall be prescribed by Anukret.

In matters concerning the national interest, including emergencies, the Royal Government may order the total or partial suspension of duties and taxes on goods essential to the needs of the population, or suspend the import or export of certain goods.

Article 6.-

Preferential tariffs may be granted pursuant to international commitments, agreements, treaties or conventions entered into by the Kingdom of Cambodia. Such preferential tariffs and their application are established by Anukret.

Article 7.-

The Royal Government may by Anukret take measures to protect Cambodian producers by raising tariffs when domestic producers are injured by an increase in imports, by subsidies provided by other governments to their countries' exports to Cambodia, or by goods that are dumped on Cambodia's markets.

Article 8.-

The Royal Government may by Anukret prohibit or restrict, subject to conditions, the import or export of certain goods for any of the following purposes:

- National security;
- Public order and standards of decency and morality;
- The protection of health and life of persons, animals or plants;
- The protection of national treasures of artistic, historic or archaeological value;
- The conservation of natural resources;
- The compliance with the provisions of any legislation of The Kingdom of Cambodia currently in force;
- The fulfillment of obligations under the Charter of the United Nations.

To combat smuggling and fraud, the Minister of Economy and Finance may by Prakas identify certain sensitive or highly taxed goods as specially designated goods for the purposes of

this Law, and may impose additional controls and restrictions on their transport, circulation, storage and possession.

Article 9.-

Unless the context demands otherwise, for the purposes of this law:

Ad valorem duty is duty calculated on the basis of the customs value.

Specific Duty is duty based on the unit of weight, volume, or quantity of goods.

Customs Bonded Warehouse is a building, place or an area that meets certain requirements determined by Customs that is used to store, to process, to display, to provide for sale, or for other related purposes, goods for which the import duties are deferred.

Conveyance is any vessel, aircraft or other means used to transport persons or goods.

Smuggling is the import or export of goods outside customs houses, as well as all violations of provisions of law or regulations relating to the import or export, holding and transport of goods within the Customs Territory.

Country of origin is the country in which goods have been produced or manufactured according to the criteria prescribed for the purposes of application of the Customs Tariff, of quantitative restrictions or of any other matters related to trade.

Customs or Customs Administration is the Customs and Excise Department of the Ministry of Economy and Finance, including customs officers, which is responsible for the administration and enforcement of the customs law, the collection of duties and taxes and fees, and which also has the responsibility for the application of other laws and regulations relating to the importation, exportation, movement and storage of goods.

Customs broker is a person authorized to carry on the business of arranging for the customs clearance of goods directly with Customs on behalf of another person.

Customs clearance is the accomplishment of the customs formalities necessary to allow goods to enter into home use, to be exported or placed under another customs procedure.

Customs clearance area is an area fully supervised by the Customs and Excise Department.

Customs control is the procedures imposed by Customs on the transport, movement and storage of imported and exported goods.

Customs declaration is a statement made for the purpose of importation or exportation in the form and manner as prescribed under the provisions of this Law.

Customs examination is the physical inspection of goods or documents by Customs to verify that the nature, origin, condition, quantity and value of the goods are in accordance with the customs declaration.

Customs formalities is all the operations that must be carried out by the concerned persons and by Customs in order to comply with this Law or other laws enforced or administered by Customs.

Customs manufacturing bonded warehouse is a factory under customs control for dealing with imported goods suspended from duties and taxes to be used in manufacturing processes.

Customs office is the customs administrative unit competent for the administration of customs formalities, and the buildings or other areas approved for that purpose under the provisions of this Law.

Customs officer is a person duly authorized to administer or enforce this Law.

Customs value or value, in relation to imported goods, means the Customs value of those goods determined in accordance with Article 21 of this Law.

Declarant is a person who makes a customs declaration on behalf of either themselves or another person.

Documents is 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 such as 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;
- 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.

Duty is a duty, additional duty, tax, fee, or other charges imposed on goods in accordance with the provisions of this Law or other Laws and regulations enforced and administered by Customs.

Free Zones are areas established by the Royal Government where imported goods are not subject to duties and taxes under certain conditions.

Goods are all kinds of movable property.

Home use is the free circulation of imported goods within the Customs Territory after release by Customs.

Importer is a person who imports goods for themselves or on behalf of another person. Importer also includes the consignee of goods, and a person who is the owner or becomes the owner of the goods or becomes entitled to the possession of those goods, before they have ceased to be subject to Customs control.

Importation in relation to goods, means the arrival of goods in the Customs Territory in any manner whatever, whether lawfully or unlawfully, from a point or place outside the Customs Territory.

Release is the authorization by Customs to the concerned person to remove goods from customs control after completion of customs formalities.

Security is any financial guarantee, or other financial instrument used to secure the eventual payment of duties, taxes, and other fees under this law.

Specially designated goods are goods so designated by Prakas of the Minister of Economy and Finance under the provisions of the second paragraph of Article 8 of this Law.

Legal route is any road, railway, waterway and any other route that Customs directs must be used for the transportation of imported or exported goods under customs control.

Temporary admission is the customs procedures under which certain goods can be brought into the customs territory conditionally relieved totally or partially from payment of import duties and taxes. Such goods are imported for a specific purpose and are to be re-exported within a specified period and without having undergone any change except normal depreciation due to the use made of them.

Transit is the customs procedure under which goods are transported under Customs control from one customs office to another.

Transshipment is the customs procedure under which goods are transferred under Customs control from the importing means of transport to the exporting means of transport within the area of one customs office that is the office of both importation and exportation.

Direct Transport is the international transport of goods from the country of origin to the country of destination without passing through another country, unless this transit is necessitated by geographic or logistical reasons, and provided that the goods are not subject to trade or use

and operations except loading, unloading or operations necessary to keep the goods in good condition while in the transit country.

Person is a natural or legal person.

CHAPTER II

IMPORT AND EXPORT

Section 1 – Imports

Article 10.-

All imported goods must be reported at a customs office or other location as determined by the Director of Customs.

The Minister of Economy and Finance may by Prakas determine the time, manner, documentation requirements, circumstances and exceptions with respect to the reporting of imported goods.

Article 11.-

All imported goods shall be reported at the nearest customs office through the legal route:

- a. in the case of goods in the actual possession of a person arriving in Cambodia, or that form part of personal baggage, by that person;
- b. in the case of goods imported by courier or as mail, by the person who exported the goods to Cambodia;

Unofficial Translation

- c. in the case of goods, other than goods referred to in sub-paragraphs (a) and (b) of this paragraph, on board a conveyance arriving in Cambodia, by the person in charge of the conveyance, including military conveyances;
- d. in any other case, by the person on behalf of whom the goods are imported.

Every person reporting goods under this Article shall:

- a. answer truthfully any question asked by a customs officer with respect to the goods;
- b. where a Customs officer so requests, make the goods available for inspection by Customs in the manner determined by the Director of Customs.

Article 12.-

No person shall unload goods from a conveyance arriving in Cambodia until the goods have been reported to Customs in accordance with this Law, except where the safety of the conveyance, or the goods, or persons on the conveyance, or third parties may be threatened by emergency conditions as prescribed by the Minister of Economy and Finance by Prakas.

Article 13.-

Customs may authorize the removal of the goods referred to in Article 10 from the customs clearance area prior to the payment of duties and taxes and fees, under customs control and after the fulfillment of customs formalities, for the purposes of:

- placing in customs temporary storage;
- placing in customs bonded warehouse;
- further transportation within or through the Customs Territory to a destination and along routing and within time limits approved by Customs, including transit, transshipment or transportation to or from or between customs offices and customs bonded warehouses.

Article 14:

The goods prescribed in Article 10 may be released by Customs after fulfillment of customs formalities, including the payment of any duties, taxes, or other fees and security deposit, for such goods to be:

- imported for home use;
- temporarily imported;
- used under duty-suspended conditions.

The Minister of Economy and Finance shall by Prakas determine conditions under which goods may be released prior to the payment of duties and taxes and fees.

Article 15.-

Imported goods may be released by Customs for temporary admission if at the time of importation it can be demonstrated that these goods will be re-exported.

Temporarily imported goods shall be under customs control until such time as the conditions of their temporary admission have been fulfilled.

The Minister of Economy and Finance may by Prakas prescribe provisions governing the temporary admission of goods, including the duration of the temporary admission, fees and other controls or restrictions.

Section 2- Exports

Article 16.-

All goods to be exported must be reported at a customs office or other location as determined by the Director of Customs.

The Minister of Economy and Finance may by Prakas determine the time, manner, documentation requirements, circumstances and exceptions with respect to the reporting, movement, storage and transportation of goods to be exported.

Every person reporting goods under this Article shall:

- a. answer truthfully any question asked by a customs officer with respect to the goods;
- b. where a customs officer so requests, make the goods available for inspection by Customs in the manner prescribed by the Director of Customs.

Article 17.-

The Minister of Economy and Finance may by Prakas determine the conditions under which Customs may authorize the temporary export of goods shipped outside the customs territory to be repaired, added to, or manufactured there, or for additional work, as well as the methods whereby these goods are subject to payment of import duties and taxes when they are re- imported.

CHAPTER III

TARIFF CLASSIFICATION, ORIGIN AND CUSTOMS VALUE

Article 18.-

Tariff classification, origin and customs value of imported goods specified on Customs declarations, shall be declared in accordance with the following rules.

(a) Tariff Classification and Origin

- Any person, importer or his agent, who completes a customs declaration of imported goods shall declare the tariff classification and origin of those goods for the calculation of duty and tax. Customs shall verify the tariff classification and origin of the imported goods.

- Any person, importer or his agent, who completes a customs declaration of imported goods, must comply with the provisions of Articles 51 and Article 52 of this Law.

- Customs may require from any person, importer or his agent, proof, by declaration or the production of necessary documents required by Law and existing regulations, of the

correctness of the declaration, and may refuse to release the goods until such evidence is provided.

- Customs may, within 3 years of the date of registration of any customs declaration, following an audit, investigation, inspection or examination of the imported goods, re-determine the declared tariff classification or origin by issuing a Notice. This notice shall also state the reason for the re-determination of the tariff classification or origin.

- When an audit, investigation, inspection or examination undertaken under this Article finds any fraudulent activity, a Notice may be issued for the goods under investigation within a period no longer than 10 years from the original date of registration of the customs declaration.

- All additional duties and taxes and any other fees and penalties owed as a consequence of the Notice, shall be paid to Customs.

- Any refund of duty, taxes, fees and penalties overpaid by any person, importer or his agent as a consequence of the Notice shall be refunded by Customs.

(b) Customs Value

- Any person, importer or his agent, who completes a customs declaration, shall declare the customs value of the imported goods as specified in the provisions of Article 21 of this Law, for the assessment of duty and tax. Customs shall verify the declared customs value of the imported goods.

- Any person, importer or his agent, who makes a registered declaration of imported goods must comply with the provisions of Article 51 and Article 52 of this Law.

- Any person, importer or his agent is responsible for declaration of the accurate customs value for the payment of duties and taxes and must disclose all information, invoices and other documentation to enable Customs to verify and accurately determine the customs value of the imported goods.

Unofficial Translation

- Customs may require from any person, importer or his agent, proof, by declaration or the production of required documents required by Law and existing regulation, of the correctness of the declaration, and may refuse to release the goods until such evidence is provided.

- Customs may, within 3 years of the date of registration of any customs declaration, following an audit, investigation, inspection or examination of the imported goods, re-determine the declared customs value by issuing a Notice. This Notice shall also state the reason for the re-determination of the customs value.

- Customs may amend the declared customs value if the declared customs value is not consistent with the provision of Article 21 of this Law or the declared customs value is not correct for any other reason.

- When an audit, investigation, inspection or examination undertaken under this Article finds any fraudulent activity, the Notice may be issued for the goods under investigation, within a period no longer than 10 years from the original date of registration of the customs declaration.

(c) Voluntary declaration of additional duties and taxes or other fees payable

- A person, importer or his agent may make a voluntary declaration to Customs of additional duties, taxes or fees owing in respect of imported goods, without penalties or fines if such a declaration is made to Customs within one year of the date of registration of the original customs declaration.

(d) Exporters and exported goods

The provisions of Paragraph (a) and Paragraph (c) of this Article apply also to exported goods.

Article 19.-

Unofficial Translation

For the purposes of import and export, goods are classified and, unless otherwise exempted by this Law or any other Law of the Kingdom of Cambodia, duty and tax are calculated in accordance with the Customs Tariff.

The Minister of Economy and Finance shall by Prakas determine provisions in respect of the classification of goods.

Article 20.-

For imports, applicable duties and taxes are collected according to the origin of the goods.

The origin of natural products is the country where they were extracted from the soil or harvested.

Goods manufactured in a single country, with no contribution from materials from another country, originate in the country where they are manufactured.

The procedures that the Customs Administration follows in determining the origin of goods produced in one country that use products harvested, extracted from the soil, or manufactured in another country are determined by Prakas of the Minister of Economy and Finance.

Imported goods benefit from the favorable treatment assigned to their origin only if the origin and direct transport of the goods from the country of origin to the importing country is properly demonstrated. The Minister of Economy and Finance may issue the Prakas establishing the conditions under which proof of origin must be submitted and cases where it is not required.

The country of provenance is the country from which the goods were sent directly to the customs territory.

Article 21.-

Unofficial Translation

The customs value of imported goods shall be determined in accordance with the following rules:

- a. The customs value of imported goods shall be the transaction value. That is, the price actually paid or payable for goods when sold for export to Cambodia, subject to the provisions contained in Prakas issued under sub-paragraph (h) of this Article.
- b. If the customs value of the imported goods cannot be determined under the provision of sub-paragraph (a) of this Article, the customs value shall be the transaction value of identical goods.
- c. If the customs value of imported goods cannot be determined under the provisions of sub-paragraph (a) and sub-paragraph (b) of this Article, the customs value shall be the transaction value of similar goods.
- d. If the customs value of imported goods cannot be determined under the provisions of sub-paragraph (a), sub-paragraph (b), and sub-paragraph (c) of this Article, the customs value of the imported goods shall be based on a deductive method.
- e. If the customs value of imported goods cannot be determined under the provisions of sub-paragraph (a), sub-paragraph (b), sub-paragraph (c), and sub-paragraph (d) of this Article, the customs value of imported goods shall be based on a computed method.
- f. The order of application of sub-paragraph (d) and sub-paragraph (e) of this Article may be reversed at the request of the importer.
- g. If the customs value of the imported goods cannot be based on the provisions of sub-paragraph (a) sub-paragraph (b) sub-paragraph (c) sub-paragraph (d) and sub-paragraph (e) of this Article, the customs value shall be determined by using reasonable means consistent with the principles and the provisions as referred to in subparagraphs (a) (b) (c) (d) and (e) of this Article on the basis of available data in the Customs Territory subject to certain limitations.

- h. The Minister of Economy and Finance shall issue a Prakas to determine all matters related to the determination of customs value.

Article 22.-

The customs value of exported goods shall be the value of the goods at the point of exit.

This customs value is determined by adding to the price of the goods, expenses for transport as well as all expenses needed to carry out the export operation up to the frontier, excluding export taxes payable upon exit, domestic taxes and similar levies, for which the exporter has been given a receipt.

Article 23.-

The customs value of imported and exported goods shall be declared in riel currency.

When an amount is expressed in a currency other than Cambodian currency, the exchange rate to be applied is the rate determined by the National Bank of Cambodia.

When the exchange rate is not on the list of exchange rates of the National Bank of Cambodia, Customs may determine the rate.

The exchange rate to be applied is the exchange rate in use on the date the Customs declaration is registered.

Exchange rates are publicly displayed by Customs.

Article 24.-

Any person, importer or his agent, who is dissatisfied with the reasons for or the correctness of the re-determination of the tariff classification, origin or customs value as provided in the Notice issued under the provisions of sub-paragraph (a) or sub- paragraph (b) of Article 18 of this Law may object to the decision by writing to the Director of Customs within 30

days of the date the importer or his agent receives the Notices of the re-determination of the tariff classification, origin or the customs value.

In circumstances where the customs value is subject to appeal, the goods shall be released without the payment of duties and taxes when the importer provides sufficient security to cover the duties and taxes.

The Director of Customs shall make the decision on the objection referred to in the first paragraph of this Article within sixty (60) days after the objection is received; otherwise, the objection shall be deemed as accepted and the security returned as appropriate.

Any person who objects to any decisions made by the Director of Customs under the first paragraph of this Article may file a written appeal to the Customs Tariff Committee.

The organization and functioning of the Customs Tariff Committee shall be determined by Anukret.

An importer or exporter has the right to appeal to the competent court against any decision of the Customs Tariff Committee within a period of thirty (30) days from the date of receiving notification of that decision.

CHAPTER IV

EXEMPTIONS, PARTIAL EXEMPTIONS, AND REFUND OF DUTIES AND TAXES

Article 25.-

Import duties and taxes shall not be imposed on goods brought into the Customs Territory for transit or transshipment.

Article 26.-

Unofficial Translation

Exemption of Import Duties and Taxes shall be granted with respect to the import of:

- a. goods for foreign diplomatic or consular missions, international organizations and agencies of technical co-operation of other governments, for use in the exercise of their official function and when so certified by the Head of Mission and by the Ministry of Foreign Affairs and International Cooperation;
- b. goods for the personal use of the official personnel of missions and organizations as stated in sub-paragraph (a) of the first paragraph of this Article. The implementation of this sub-paragraph and sub-paragraph (a) of the first paragraph of this Article shall be based on the principles of international law and the principle of reciprocity between governments concerned;
- c. goods originating in the Cambodia or that have been previously duty and tax paid, that are exported and returning from abroad, and that have not been enhanced in value;
- d. goods exempted under the provisions of any other Law of the Kingdom of Cambodia;
- e. goods donated for charity, goods for research and scientific purposes, samples and goods for exhibition of no commercial value, coffins containing human remains and other goods as determined by Prakas of the Minister of Economy and Finance.

Goods imported exempt from duty and tax under the first paragraph of this Article may not be sold, transferred, diverted to non-authorized uses, or disposed of without the prior authorization of Customs.

Goods up to a certain value and quantity, as determined by Prakas of the Minister of Economy and Finance, brought by passengers, crews of conveyances, and border crossers are also exempt from import duties and taxes.

The Minister of Economy and Finance may by Prakas determine provisions related to the goods referred to in the sub paragraph (a), sub paragraph (b), sub paragraph (c), sub

paragraph (d) and sub paragraph (e) of the first paragraph of this Article, including their sale, diversion, transfer and disposal under the second paragraph of this Article.

Article 27.-

Partial exemption of import duties and taxes may be granted with respect to the import of:

- a. Goods and materials so specified under any other Law of the Kingdom of Cambodia;
- b. Seeds and breeding animals for agriculture; goods expected to undergo repair, processing or testing; goods re-imported in the same state; goods imported by the Government for public purposes, goods for temporary admission and other goods determined by Prakas of the Minister of Economy and Finance.

Goods imported under the provisions of this article may not be sold, transferred, diverted to other non-authorized uses, or disposed of without the prior authorization of the Customs authorities.

The Minister of Economy and Finance may by Prakas determine provisions related to the goods referred to in the first paragraph of this Article, including their sale, diversion transfer and disposal under the second paragraph of this Article.

Article 28.-

The Customs Administration may provide a refund in whole or in part for import and export duties and taxes paid for:

- a. Any excess payment, including due to administrative error;
- b. Imported goods that, before release from customs, have been found short, defective, of inferior quality, and goods that are re-exported or destroyed under Customs' supervision even if already released from customs;

- c. Excess payment resulting from a decision of the appeal authority as described in Article 24 of this Law or of the competent court.

The Minister of Economy and Finance shall issue Prakas regarding refunds as described above, including time limits, and may grant refunds for other reasons.

CHAPTER V

CUSTOMS DECLARATION AND

LIABILITY FOR DUTIES AND TAXES

Article 29.-

All imported or exported goods, whether or not exempt from duties and taxes, must be the subject of a Customs declaration.

Article 30.-

The Minister of Economy and Finance shall issue Prakas concerning;

- the form, contents and validity of the Customs Declaration and customs documentation,
- lodgment, verification, and registration of the Customs Declaration,
- amendment, additions to, and cancellation of or change to the Customs declaration and Customs documentation,
- distribution and administration of the Customs Declaration and customs documentation.

Article 31.-

Imported or exported goods must be declared by their owners or by persons authorized to act on the owners' behalf.

Article 32.-

Unofficial Translation

The Minister of Economy and Finance may by Prakas grant or withdraw authorization to a person as a customs broker, and establish the locations for which the authorization is valid, and any conditions or qualifications for such authorization.

The Minister of Economy and Finance may establish a Committee to advise on such authorizations and other matters related to customs brokers.

Authorization as a customs broker is granted on a personal basis. When a company is involved, authorization must be obtained for the company and for anyone empowered to represent it.

In no case may the denial or temporary or permanent withdrawal of authorization to handle customs clearance create entitlement to compensation or damages.

Authorized customs brokers may be required to provide security in relation to their operations in such form and amount as determined by Prakas of the Minister of Economy and Finance.

Article 33.-

Any person may, without exercising the profession of customs broker, make customs declarations for their own business.

Such persons referred to in the first paragraph of this Article may obtain authorization to handle clearance for others. This authorization may be provided by the Minister of Economy and Finance on a temporary and revocable basis for operations involving specific goods.

Article 34.-

Import duties and taxes shall be calculated on the basis of the customs tariff or tax rate in effect on the date the customs declaration is registered.

Duty and taxes shall be calculated on the basis of ad valorem or specific rates

Article 35.-

The importer or owner of the goods shall be liable for import duties and taxes.

In cases where the importer or owner cannot be located, the customs broker shall be liable for the import duties and taxes.

In the case of customs temporary storage or customs bonded warehouse storage, the operators are liable for import duties and taxes and other fees, without prejudice to penalties incurred, until such time as the goods have been cleared for re-export, temporary import, import for home use, moved to another authorized storage facility, or destroyed with the authorization of Customs.

In the case of Article 26 and Article 27 of this Law, where conditions of exemption of duty and taxes can no longer be fulfilled, the responsibility for import duties and taxes belongs to the person who obtained the exemption, if that person cannot be located, this responsibility belongs to the person who controls the goods.

Any person, including operators of conveyances, who controls imported goods at the time of entry of the conveyance into the Customs territory shall be liable for the import duties and taxes of the goods concerned.

Article 36.-

The exporter or owner shall be liable for export duties and taxes.

In cases where the exporter or owner cannot be located, the customs broker shall be liable for the export duties and taxes.

In the case of customs temporary storage and customs bonded warehouse, the operators are liable for export duties and taxes.

CHAPTER VI

**PAYMENT OF IMPORT AND EXPORT DUTIES AND TAXES,
COLLECTION OF DEBTS, AND SECURITY**

Article 37.-

Import and export duties and taxes, and any authorized fees, fines, interest or penalties, payable by virtue of this or any other Law of the Kingdom of Cambodia shall be paid at a place, in the manner, and within time limits prescribed by Prakas of the Minister of Economy and Finance .

Duties and taxes payable for each article in the same declaration are rounded off to the higher riel, in increments of one hundred.

Receipts are provided for all payments made.

Article 38.-

Any debts owed by virtue of this Law that have not been paid in whole or in part by the prescribed time limit shall be subject to compound interest at a rate to be prescribed by the Minister of Economy and Finance by Prakas.

Article 39.-

Customs has privileged claim against goods and property owned by a debtor in respect of debts arising from the provisions of this Law.

Article 40.-

Collection procedures and write-offs for uncollectible debts will be based on prevailing regulations and laws.

Article 41.-

Security required by this law may be used once or continuously and may be in the form of cash, guarantees or other such instruments. The Minister of Economy and Finance may by Prakas further regulate provisions related to security.

Article 42.-

The Director of Customs may make the release of security guarantees for the export or re-export of certain goods contingent upon the provision of proof establishing at said goods have been actually exported or re-exported.

CHAPTER VII

CUSTOMS TEMPORARY STORAGE AND

CUSTOMS BONDED WAREHOUSES

Article 43.-

Customs temporary storage refers to the storage of goods under Customs control in approved premises pending the completion of Customs formalities.

Licenses for the operation of a customs temporary storage facility are approved by the Minister of Economy and Finance. Such licenses will determine conditions for owners and operators including location, construction and layout of premises, and procedures for the handling and control of goods.

All costs related to customs temporary storage facilities, including maintenance and repair, are to be borne by owners or operators.

Customs temporary storage facility owners or operators are responsible for providing appropriate facilities for customs officers to carry out their responsibilities under this Law, free of charge.

The Minister of Economy and Finance may by Prakas determine all matters concerning customs temporary storage, including procedures, security guarantees, information requirements, storage time limits, and the designation of goods that may be admitted to storage, and penalties related to exceeding storage time limits.

Article 44.-

Customs bonded warehouses are facilities where goods may be placed for a specified period of time under customs control.

Placing goods in customs bonded warehouses suspends the application of the duties, taxes and restrictions for which they are liable.

There are three categories of customs bonded warehouses:

- a. Public warehouses, which are licensed by the Minister of Economy and Finance, may be operated by any agency of the Royal Government, or by any person. Public warehouses are open to any person who has the right to store the goods in the warehouse.
- b. Private warehouses, which are licensed by the Director of Customs, are to be used solely by specified persons to store goods for their own specific uses, including operators of duty free shops.
- c. Special warehouses, which are licensed by the Director of Customs, are a type of warehouse for goods which may present a hazard, or could affect the quality of other goods, or could require special storage facilities.

Licenses for customs bonded warehouses will determine conditions for owners and operators including location, construction and layout of premises, and procedures for the control and handling of goods.

All costs related to customs bonded warehouses, including maintenance and repair, are to be borne by owners or operators.

Customs bonded warehouse owners or operators are responsible for providing appropriate facilities for customs officers to carry out their responsibilities under this Law free of charge.

The Minister of Economy and Finance may by Prakas determine all matters concerning customs bonded warehouses, including procedures, security guarantees, information requirements, period of storage, and designation of goods that may be admitted to storage.

Article 45.-

The customs bonded warehouse operator must pay the duties and taxes on goods placed in the warehouse in the event that quantity and quality differ from the customs warehouse declaration, without prejudice to penalties incurred. If the goods are prohibited for import, the warehouse operator must also pay a sum equal to their value without prejudice to penalties incurred.

The Director of Customs may, unless approved for export, authorize either the destruction of imported goods that are spoiled in customs warehouses provided that the duties and taxes relating to what remains from this destruction are paid; or pay the duty and tax based on the condition in which they are presented to Customs.

When it is proven that the loss of goods placed in customs bonded warehouses is due to a case of force majeure or causes relating to the nature of the goods, the warehouse operator is exempt from having to pay duties and taxes or, if the goods are prohibited, from payment of the sum representing the value of these goods.

Article 46.-

Goods may remain in customs bonded warehouses for up to two (2) years from the date of registration.

Upon expiration of the time limits as described in the first paragraph of this Article, goods must be removed from the warehouses with the authorization of Customs.

Otherwise, Customs authorities will issue a notification to the warehouse operator requiring the removal of the goods. If the demand remains without effect for a month, the goods are considered as unclaimed goods in accordance with Article 54 of this Law.

Customs may collect duty and tax owing from security placed by the operator of the warehouse, or those goods may be sold at public auction in accordance with Article 55 of this Law.

As an exception, and provided that the goods are in good condition, the time limits described by the first paragraph of this Article may be extended by up to twelve (12) months by Customs upon the request of the warehouse operator.

Article 47.-

Customs officers may carry out all necessary checks and inventories of goods in the warehouse. Operators must make goods available for such inspections.

Article 48.-

Duties and taxes applicable are those in effect on the date the customs declaration to remove the goods from the customs bonded warehouse is registered.

Article 49.-

In certain circumstances, the Minister of Economy and Finance may authorize the establishment of customs manufacturing bonded warehouses, for the purpose of processing or manufacturing of goods.

Goods accepted in customs manufacturing bonded warehouses are, unless otherwise provided by law, exempt from import duties and taxes.

Where goods are released for home use from a customs manufacturing bonded warehouse, the duties and taxes suspended under the second paragraph of this Article are assessed, based on the Customs Tariff and the rate of duties and taxes applicable as of the date of the registration of the customs declaration for admission of the goods to the warehouse.

The Minister of Economy and Finance may determine by Prakas all matters concerning customs manufacturing bonded warehouses.

Article 50.-

Operations that carry out the processing or refining of crude petroleum or bituminous minerals to obtain petroleum products must be placed under the customs manufacturing bonded warehouse regime.

The suspension from duties and taxes as prescribed in the second paragraph of Article 49 of this Law may be provided for the import of crude petroleum or bituminous minerals for processing for export.

Conditions for the implementation of the provisions of this Article are determined by Prakas of the Minister of Economy and Finance.

CHAPTER VIII

**DOCUMENTS, BOOKS, RECORDS AND OTHER INFORMATION ON
EXPORTS AND IMPORTS**

Article 51.-

All persons engaged or involved in the commercial or institutional import or export of goods must keep accurate documents books, records and other information, including information in electronic format, pertaining to import and export.

Included in the first paragraph of this Article are importers, exporters, customs brokers, operators of customs temporary storage facilities and customs bonded warehouses, transportation operators, and other concerned parties.

The documents, books, records and other information referred to in the first paragraph of this Article shall be kept for a period of ten (10) years at business premises in Cambodia

Article 52.-

At the request of Customs, persons referred to in the first paragraph of Article 51 of this Law are obliged to make available for examination documents, books, records and other information concerning imports and exports.

Where the persons referred to in the first paragraph of this Article are not present, their representatives are obliged to make available the documents, books, records and other information.

In case the customs office requires, every such person referred to in the above paragraphs of this article must:

- a. Provide documents as required by the customs officer;
- b. Answer any questions relevant to matters arising under this Law asked of them by a customs officer;
- c. Where information described in the above paragraphs of this article is recorded or stored by means of an electronic or other device, operate the device to provide the necessary information requested by the customs officer.

Article 53.-

The Minister of Economy and Finance may by Prakas determine specific requirements for documents, books, records and other information under the provisions of Article 51 of this Law.

CHAPTER IX

UNCLAIMED GOODS

Article 54.-

Unclaimed goods are:

- a. goods stored in customs temporary storage facilities or customs bonded warehouses that have exceeded the period allowed under this law;
- b. goods sent by mail which have been refused by the addressee or for which an addressee cannot be found and that cannot be returned to the sender;
- c. non-prohibited goods and means of transport that have been placed in customs clearance area and that the owner abandons in writing.

Where the owner of the goods has been determined, Customs must immediately notify owners of unclaimed goods that such goods will be sold at public auction in accordance with the provisions of Article 55 of this Law, if not claimed within a period of sixty (60) days from the date the notification was issued.

In the case where no owner can be found, a public notice shall be made in a time and manner determined by the Director of Customs to notify owners. Owners have sixty (60) days from the date of such notice to make a claim for their goods. If such period of time is exceeded, the goods will be sold at public auction in accordance with the provisions of Article 55 of this Law.

Within the period referred to in the second paragraph and third paragraph of this Article, unclaimed goods may be released from Customs, provided appropriate duties, taxes and other fees and penalties have been paid, and any conditions of restricted use are met.

The Minister of Economy and Finance may by Prakas determine cases where, unclaimed goods that have a low value may be destroyed, auctioned immediately, otherwise disposed of or used for other purposes in the public interest, if written notification is given to the owners, or a public notice posted if no owner can be located.

Article 55.-

The sale of unclaimed goods shall be made by public auction.

The Director of Customs may assign a minimum price for goods to be auctioned. If the goods are not sold at this price, the Director may assign a new minimum price, or request approval from the Minister of Economy and Finance to dispose of or use the goods for other purposes in the public interest.

Proceeds of the auction shall be applied to unpaid duties and taxes, other fees or charges and costs of conducting the auction. Any remaining balance is available to be claimed by the owner within six (6) months of notification by customs. Such notification must be made within seven (7) days after the auction. If there is no claim during this period the proceeds become the property of the State.

CHAPTER X

POWERS AND OBLIGATIONS

Article 56.-

Customs officers exercise powers as described in this law in the Customs Zone. In the case of goods designated under the second paragraph of Article 8 of this Law, the powers of customs officers are exercised anywhere in the Customs Territory.

With respect to goods being imported or exported, customs officers have the power to:

Unofficial Translation

- a. Inspect goods and open or cause to be opened any package or container of goods and take reasonable amounts of samples of those goods for examination;
- b. Stop, halt, board, enter and inspect any conveyance and direct that the conveyance be removed to a customs office or other suitable place for examination;
- c. Where there are reasonable grounds to suspect that an offence has been committed, inspect private residences or businesses to gather evidence or seize goods in accordance with the laws of the Kingdom of Cambodia;
- d. Check the identity of any person entering or leaving the customs territory, stop, question and search such a person if the officer suspects that the person has hidden any goods or other thing on, in, and about his and her body that would be evidence of the contravention of this Law or any other Laws of the Kingdom of Cambodia.

The cost of the examinations described in sub-paragraph (a) and sub-paragraph (b) of the second paragraph of this Article shall be borne by the owner or holder of the goods or conveyance.

The Minister of Economy and Finance may by Prakas determine the procedures for such inspections and examinations.

Article 57.-

At any time, in accordance with the law, Customs officer may, enter any premises or place where documents, are kept in accordance with Article 51 of this Law and audit or examine those documents either in relation to specific transactions or to the accuracy and acceptability of the manual or electronic systems by which such records are created and stored.

Customs officers may inspect documents records, and other information or any property, process, or matter that the officer considers necessary and relevant for the purpose of collecting any duties and taxes under this Law, for the purpose of carrying out any other function of the officer, or for the purpose of collecting information required by this Law.

Unofficial Translation

Customs officers shall have full access to all lands, buildings, and places and to all documents records and information, whether in the custody, or under the control of the licensee, importer, or exporter, or any other person.

The customs officer may, without charge, make extracts from or copies of any such records or documents, take possession of by providing a report, and retain any document as presented in connection with any declaration required under this Law.

The customs officer shall, at the request of the person in possession of the document, provide that person with a true copy of the document or record certified by Customs.

Article 58.-

Sworn customs officers have all the powers of judicial police officers, when certified by the General Prosecutor of the Court of Appeals.

Customs officers qualified as judicial police have the right to prepare and sign an official report on a customs offence, in their assigned territory.

During the investigation, prevention and suppression of customs offences, customs officers shall carry an authorized mission letter, wear their uniform, insignia, hierarchical ranking badge, unless otherwise directed by the Director of Customs.

The official uniform, the insignia and the rank of the Customs officials shall be determined by Anukret.

Article 59.-

Customs officers shall have the right to carry arms, and to use them in carrying out their duties in the following circumstances;

- For legitimate defense,

Unofficial Translation

- When they cannot otherwise detain, halt conveyances which are suspected to be involved in smuggling or other illegal activities whose operators do not obey the order to stop;
- For other reasons as described by other regulations and Laws of the Kingdom of Cambodia.

Arms used by customs officers in carrying out their duties must be provided and managed by the Ministry of the Interior.

Article 60.-

Sworn customs officers qualified as Judicial police may detain a person for up to forty-eight (48) hours in accordance with the Code on Criminal Procedures.

Article 61.-

All persons are prohibited from obstructing or impeding customs officers in the legitimate exercise of their powers under this law or any other laws of the Kingdom of Cambodia.

Article 62.-

Operators of conveyances, in moving their conveyances, must obey the orders of customs officers.

Customs officers may make use of all appropriate equipment to halt and detain conveyances when their operators do not stop when so ordered.

When requested, competent authorities, police and military are required to assist immediately customs officers in carrying out their duties under this Law.

Article 63.-

Customs officers may not engage in commercial activities in any way related to or in conflict with their official duties.

Any information obtained by customs officers in the administration or enforcement of this law may only be used for the purposes specified in this law, unless specifically authorized by Prakas of the Minister of Economy and Finance.

Article 64.-

Customs officers who commit any violation of any provision of this law and other regulations shall be punished in accordance with existing law.

Article 65.-

The Minister of Economy and Finance may by Prakas determine the conditions for providing rewards to customs officers who have high levels of performance, and to other competent authorities including the Royal Military armed forces, national police, local authorities, and to any other person, who participate in, cooperate with, and assist Customs in enforcing this Law.

Article 66.-

Customs officers have the right to seize temporarily goods and conveyances involved in violations of this law. Such goods and conveyances may be subject to confiscation by the competent court.

Outside the Customs Zone, seizures may be carried out in customs offices, customs temporary storage facilities, customs bonded warehouses and other locations subject to the surveillance of customs.

Goods designated under the second paragraph of Article 8 of this Law may be temporarily seized anywhere in the Customs Territory.

Temporary seizures may also be carried out anywhere in the Customs Territory in the event of pursuit in plain sight, or the unexpected discovery of goods which do not match statements made or documents in the possession of the person holding the goods.

Customs officers have the right to copy documents, or to seize documents or other things that are evidence of violations of this law.

The Minister of Economy and Finance may determine by Prakas procedures regarding the seizure of goods, conveyances, documents and other things, and the duplication of those documents.

Article 67.-

As circumstances allow, goods, conveyances or other things seized are taken to the customs office that is closest to the place of seizure. Where there are several customs offices in the same locality, the objects seized may be transported to any one of them. When they cannot be taken immediately to the customs office or when there is no customs office in the locality, the objects seized may be entrusted to the custody of the accused or a third party at the seizure location or some other location.

Where the goods seized are not prohibited, and where the goods, conveyances, documents, and other things seized are not required for evidence, they may be released to the owner upon providing security in accordance with the provisions of Article 41 of this Law.

When goods seized that are neither prohibited nor restricted, conveyances or other things used for concealment or transportation of such goods shall be returned to their owners after full payment of all duties, taxes, other charges and fines.

Article 68:

The seizing customs officer shall, without delay, write up a record of the seizure.

If the offender is present the record should indicate that it was read to him or her, that he or she was asked to read and sign it and was given a copy immediately.

When the offender is not present the record is to be posted within twenty-four (24) hours after its preparation at nearest customs office, or the nearest local authority office if there is no local customs office. Further details regarding the form, contents, procedures for preparation and submission to the court of the record referred to in the first paragraph of this Article are determined by joint Prakas of the Minister of Economy and Finance and the Minister of Justice.

Article 69.-

In cases where seizures are conducted on ships and decked vessels if unloading cannot be done immediately, those conducting the seizure shall affix the customs seals on the ship's panels and hatchways.

Article 70.-

In the event of a seizure at a residence, non-prohibited goods are not moved, provided that the accused provides security in accordance with the provisions of Article 41 of this Law. If the accused does not provide security, or if prohibited goods are involved, the goods are transported to the closest customs house or entrusted to a third party custodian, either where the seizure took place, or at some other location.

Article 71.-

A person subject to a penalty or seizure of goods, conveyance, or other things may appeal in writing to the Director of Customs within thirty (30) days of receiving notification of the penalty or seizure, stating the reasons for the appeal, and depositing security in accordance with Article 41 of this Law.

The Director of Customs shall make a decision on the appeal within sixty (60) days after receipt of the appeal; otherwise, the appeal is granted.

The Minister of Economy and Finance may by Prakas determine procedures regarding this appeal process.

CHAPTER XI

PENALTY PROVISIONS

Article 72.-

Any person who imports or exports goods, or attempts to import or export goods, in contravention of the Law or regulations shall be considered as committing a customs offence.

Any person who commits a customs offence may be punished by administrative fines imposed by Customs, and by judicial penalties imposed by the competent Court, or both.

Article 73.-

Any person who commits minor violations of regulations and provisions of this law, including inaccuracies, omissions or failure to complete any information required in a customs declaration and failure to meet requirements and obligations that have no impact on duties, taxes, prohibitions, or restrictions is subject to administrative fines of one hundred thousand (100,000) riels to five hundred thousand (500,000) riels when the irregularity is not more severely punished by this Law.

Article 74.-

Any person who commits violations of regulations and provisions of this law, including those violations contained in Article 73 of this law that that involve the evasion of duty or taxes and where the goods are not prohibited or restricted, is subject to administrative fines of between one (1) time to three (3) times the duty and tax evaded, and to a judicial penalty of confiscation of the goods and of the conveyance and other things used to conceal smuggled goods, or imprisonment for one (1) month to one (1) year, or to one of the above.

Unofficial Translation

Considered as offences referred in the first paragraph of this Article are:

- a. Failure to report goods to customs in accordance with Article 10 and Article 16 of this Law;
- b. Unloading of goods from a conveyance before reporting to customs in accordance with the provisions of Article 12 of this Law;
- c. Opening, unpacking, causing to be opened or unpacked, any package of imported goods that has not been released by customs, breaking or tampering with any seals that have been placed on goods, conveyances, customs temporary storage facilities, customs bonded warehouses, or other places as required by this Law;
- d. Removal of goods from a customs clearance area, a customs temporary storage facility, or a customs bonded warehouse without the authorization of Customs;
- e. Failure to submit a customs declaration in accordance with the provisions of Article 29 of this Law;
- f. Failure to comply with the provisions of Article 30 of this Law;
- g. The sale, transfer, diversion or disposal of goods imported exempt from duty and taxes under Article 26 and Article 27 of this Law without authorization by customs.
- h. Failure to comply with conditions imposed by Customs regarding goods entered under a duty or tax suspensive regime under the provisions of this Law.
- i. Making, assenting to, or participating in a verbal declaration or written statement which is inaccurate, false, or deceptive is a violation of this Law;
- j. Smuggling or attempting to smuggle;
- k. Possession, sale, purchase, transfer or otherwise acquiring of any goods that were imported in violation of this Law.

Unofficial Translation

Any person who commits the following offences is subject to an administrative fine of one million (1.000.000) riels to five million (5.000.000) riels and to a judicial penalty of imprisonment for one (1) month to six (6) months, or one of the above.

- a. Failure to comply with the provisions of Article 51, Article 52, and Article 53 of this law;
- b. Any person who obstructs or impedes a customs officer under the provision of Article 61 of this Law;
- c. Any person operating a conveyance that does not obey the orders of a customs officer under the provisions of the first paragraph of Article 62 of this Law.

Article 75.-

Any person who commits a violation of the provisions and regulations of Article 74 of this Law that involves goods that are prohibited or restricted under the provisions of the first paragraph of Article 8 of this Law, with the exception of violations under sub-paragraph (k) of the first paragraph of Article 74 of this Law, is subject to administrative fines of up to three (3) times the value of the goods or conveyance, and to judicial penalties of confiscation of the goods, conveyance, and other things used to conceal smuggled goods, or imprisonment of the offender for one (1) year to five (5) years, or to one of the above.

Article 76.-

In cases of repeat violations of provisions of this Law, administrative fines and judicial penalties are doubled.

Article 77.-

Customs is authorized to reach settlement with individuals prosecuted for customs offences. This right of settlement applies only to monetary fines. Where no settlement is reached Customs must submit the case to the competent court.

The settlement may occur before the decision of the competent court.

The conditions for exercising the right of settlement are determined by Prakas of the Minister of Economy and Finance.

CHAPTER XII

TRANSITIONAL PROVISIONS

Article 78.-

Implementation of provisions of Article 21 and Article 22 of this Law respecting the valuation of imported and exported goods may be delayed according to actual circumstances.

CHAPTER XIII

FINAL PROVISIONS

Article 79.-

Any provisions that contradict this Law shall be considered null and void.

Article 80.-

This Law shall be declared as urgent.

Unofficial Translation

Done at the Royal Palace Phnom Penh, 20 July 2007

Royal Signature

Norodom Sihamoni

PRL.0707.310

Having submitted to

His Majesty the King for Royal Signatures

Prime Minister

Signature

Hun Sen

Having informed to Samdech Prime Minister

Senior Minister, Minister of Economy and Finance

Signature

Keat Chhon

No. 304 CL

For copy

Phnom Penh, 25 July 2007

Deputy Secretary General of the Royal Government

Signature

Khun Chunkein

KINGDOM OF CAMBODIA

Nation Religion King

ROYAL GOVERNMENT OF CAMBODIA

No. 209 ANK.BK

**ANUKRET
ON
THE ENFORCEMENT OF THE LIST OF PROHIBITED AND RESTRICTED
GOODS**

The Royal Government of Cambodia

- Seen the Constitution of the Kingdom of Cambodia;
- Seen Reach Kret No. NS/RKT/0704/124 dated 15 July 2004, regarding the Establishment of the Royal Government of Cambodia;
- Seen Reach Kram No. 02/NS/94 dated 20 July 1994, promulgating the Law on the Organization and Functioning of the Council of Ministers;
- Seen Reach Kram No. NS/RKM/0196/18 dated 24 January 1996 promulgating the Law on the Establishment of the Ministry of Economy and Finance;
- Seen Reach Kram No. NS/RKM/0707/017 dated 20 July 2007, promulgating the Law on Customs;
- Seen Anukret No. 04/ANK/BK dated 20 January 2000, on the Organization and Functioning of the Ministry of Economy and Finance;
- Referred to the Announcement of the Royal Government No. 90 SCN dated 06 December 2005;
- Seen Anukret No. 21 ANK.BK dated 01 March 01 2006 on Trade Facilitation through Risk Management;
- Referred to the Proposal from the Ministry of Economy and Finance.

HEREBY DECIDES

Article 1.-

It is hereby put into force the List of Prohibited and Restricted Goods consisting of 1.537 tariff lines of the Cambodia Customs Tariff 2007 as prescribed in the Annexes of this anukret.

Article 2.-

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

Article 3.-

Minister in charge of the Council of Ministers; Minister of Economy and Finance; Minister of Commerce; Minister of Agriculture, Forestry and Fishery; Minister of Health; Minister of Industry, Mine and Energy; Ministers, Secretaries of State of concerned ministries and institutions, Governors of all provinces and cities; and Committee for Private Sector Development shall respectively implement this Anukret from the date of signature herein.

Phnom Penh, 31 December 2007

Prime Minister

Samdech Akka Moha Sena Padei

Techo HUN SEN

C C:

- Ministry of the Royal Palace
- Secretariat General of Constitutional Council
- Secretariat General of the Senate
- Secretariat General of the National Assembly
- Secretary General of Royal Government
- Cabinet of Samdech Akka Moha Sena Padei Techo
HUN SEN Prime Minister of the Kingdom of Cambodia
- Cabinet of H.E Deputy Prime Minister
- As Article 3
- Official Journal
- Documents Archive

Having submitted to

Samdech Akka Moha Sena Padei Techo

HUN SEN Prime Minister for Signatory

Keat Chhon

Minister of Economy and Finance

KINGDOM OF CAMBODIA

Nation Religion King



Ministry of Economy and Finance

No.3784 MEF

Phnom Penh, 19 June 2012

ATTENTION

Delegate of the Royal Government

In charge of the General Department of Customs and Excise of Cambodia

Subject: Update the Annex 1 of Anukret No. 209.ANK.BK dated 31 December 2007, on the Enforcement of the list of prohibited and restricted goods in ASEAN Harmonized Tariff Nomenclature 2007 (AHTN 2007) to be compatible with (AHTN 2012) by maintaining the original meaning of existing regulations related to the prohibition and restriction on imported and exported.

References: - Anukret No. 209.ANK.BK dated 31 December 2007, on the Enforcement of the list of prohibited and restricted goods
- Note of Samdach Akkak Moha Sena Padei **Techo Hun Sen**, Prime Minister of Kingdom of Cambodia Dated 29 June 2012 on letter no. 3294 MEF dated 06 March 2012 of Ministry of economy and Finance.
- Letter No. 281 MEF dated 12 June 2012 of the Ministry of Economy and Finance on put into utilization of Cambodia Customs Tariffs 2012.

In respond to the above subject and references, I would like to inform His Excellency the Delegate of the Royal Government in charge of the General Department of Customs and Excise of Cambodia that Annex 1 of Anukret on the Enforcement of the list of prohibited and restricted goods above is updated as stated in the attached list.

Accordingly please His Excellency disseminates and facilitates effective implementation of this letter from 1st July 2012 thereafter.

Please His Excellency, accept my salutation.

Deputy Prime Minister

Minister of Economy and Finance

Keat Chhon

CC:

- Council of ministers
- Cabinet of Samdach Akkak Moha Sena Padei
Techo Hun Sen Prime Minister of Cambodia
- Cambodia chamber of commerce
- Royal tasks
- Documents – archive

Unofficial Translation

Annex of Letter 3784 MEF Dated 19 June 2012 THE ENFORCEMENT OF THE LIST OF PROHIBITED AND RESTRICTED GOODS Compatible With AHTN 2012

ល.រ	លេខកូដ	Description	Import and Export Treatment											
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1	0101.21.00	- - Pure- bred breeding animals				(2) (3) (7)								
2	0101.29.00	- - Other				(2) (3) (7)								
3	0101.30.10	- - Pure- bred breeding animals				(2) (3) (7)								
4	0101.30.90	- - Other				(2) (3) (7)								
5	0101.90.00	- Other				(2) (3) (7)								
6	0102.21.00	- - Pure- bred breeding animals				(2) (3) (7)								
7	0102.29.10	- - - Male cattle (including oxen)				(2) (3) (7)								
8	0102.29.90	- - - Other				(2) (3) (7)								
9	0102.31.00	- - Pure- bred breeding animals				(2) (3) (7)								
10	0102.39.00	- - Other				(2) (3) (7)								
11	0102.90.10	- - Pure- bred breeding animals				(2) (3) (7)								
12	0102.90.90	- - Other				(2) (3) (7)								
13	0103.10.00	- Pure- bred breeding animals				(2) (3) (7)								
14	0103.91.00	- - Weighing less than 50 kg				(2) (3) (7)								
15	0103.92.00	- - Weighing 50 kg or more				(2) (3) (7)								
16	0104.10.10	- - Pure- bred breeding animals				(2) (3) (7)								
17	0104.10.90	- - Other				(2) (3) (7)								
18	0104.20.10	- - Pure- bred breeding animals				(2) (3) (7)								
19	0104.20.90	- - Other				(2) (3) (7)								
20	0105.11.10	- - - Breeding fowls				(2) (3) (7)								
21	0105.11.90	- - - Other				(2) (3) (7)								
22	0105.12.10	- - - Breeding turkeys				(2) (3) (7)								
23	0105.12.90	- - - Other				(2) (3) (7)								
24	0105.13.10	- - - Breeding ducklings				(2) (3) (7)								
25	0105.13.90	- - - Other				(2) (3) (7)								
26	0105.14.10	- - - Breeding goslings				(2) (3) (7)								
27	0105.14.90	- - - Other				(2) (3) (7)								
28	0105.15.10	- - - Breeding guinea fowls				(2) (3) (7)								
29	0105.15.90	- - - Other				(2) (3) (7)								
30	0105.94.10	- - - Breeding fowls, other than fighting cocks				(2) (3) (7)								
31	0105.94.40	- - - Fighting cocks				(2) (3) (7)								
32	0105.94.91	- - - - Weighing not more than 2 kg				(2) (3) (7)								

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
33	0105.94.99	- - - - Other				(2) (3) (7)									
34	0105.99.10	- - - Breeding ducks				(2) (3) (7)									
35	0105.99.20	- - - Other ducks				(2) (3) (7)									
36	0105.99.30	- - - Breeding geese, turkeys and guinea fowls				(2) (3) (7)									
37	0105.99.40	- - - Other geese, turkeys and guinea fowls				(2) (3) (7)									
38	0106.11.00	- - Primates				(2) (3) (7)									
39	0106.12.00	- - Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)				(2) (3) (7)									
40	0106.13.00	- - Camels and other camelids (Camelidae)				(2) (3) (7)									
41	0106.14.00	- - Rabbits and hares				(2) (3) (7)									
42	0106.19.00	- - Other				(2) (3) (7)									
43	0106.20.00	- Reptiles (including snakes and turtles)				(2) (3) (7)									
44	0106.31.00	- - Birds of prey				(2) (3) (7)									
45	0106.32.00	- - Psittaciformes (including parrots, parakeets, macaws and cockatoos)				(2) (3) (7)									
46	0106.33.00	- - Ostriches; emus (Dromaius novaehollandiae)				(2) (3) (7)									
47	0106.39.00	- - Other				(2) (3) (7)									
48	0106.41.00	- - Bees				(2) (3) (7)									
49	0106.49.00	- - Other				(2) (3) (7)									
50	0106.90.00	- Other				(2) (3) (7)									
51	0201.10.00	- Carcasses and half- carcasses				(7)									
52	0201.20.00	- Other cuts with bone in				(7)									
53	0201.30.00	- Boneless				(7)									
54	0202.10.00	- Carcasses and half- carcasses				(7)									
55	0202.20.00	- Other cuts with bone in				(7)									

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
56	0202.30.00	- Boneless				(7)									
57	0203.11.00	- - Carcasses and half- carcasses				(7)									
58	0203.12.00	- - Hams, shoulders and cuts thereof, with bone in				(7)									
59	0203.19.00	- - Other				(7)									
60	0203.21.00	- - Carcasses and half- carcasses				(7)									
61	0203.22.00	- - Hams, shoulders and cuts thereof, with bone in				(7)									
62	0203.29.00	- - Other				(7)									
63	0204.10.00	- Carcasses and half- carcasses of lamb, fresh or chilled				(7)									
64	0204.21.00	- - Carcasses and half- carcasses				(7)									
65	0204.22.00	- - Other cuts with bone in				(7)									
66	0204.23.00	- - Boneless				(7)									
67	0204.30.00	- Carcasses and half- carcasses of lamb, frozen				(7)									
68	0204.41.00	- - Carcasses and half- carcasses				(7)									
69	0204.42.00	- - Other cuts with bone in				(7)									
70	0204.43.00	- - Boneless				(7)									
71	0204.50.00	- Meat of goats				(7)									
72	0205.00.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.				(7)									
73	0206.10.00	- Of bovine animals, fresh or chilled				(7)									
74	0206.21.00	- - Tongues				(7)									
75	0206.22.00	- - Livers				(7)									
76	0206.29.00	- - Other				(7)									
77	0206.30.00	- Of swine, fresh or chilled				(7)									
78	0206.41.00	- - Livers				(7)									
79	0206.49.00	- - Other				(7)									
80	0206.80.00	- Other, fresh or chilled				(7)									
81	0206.90.00	- Other, frozen				(7)									
82	0207.11.00	- - Not cut in pieces, fresh or chilled				(7)									
83	0207.12.00	- - Not cut in pieces, frozen				(7)									

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment													
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other	
84	0207.13.00	-- Cuts and offal, fresh or chilled				(7)										
85	0207.14.10	--- Wings				(7)										
86	0207.14.20	--- Thighs				(7)										
87	0207.14.30	--- Livers				(7)										
88	0207.14.91	---- Mechanically deboned or separated meat				(7)										
89	0207.14.99	---- Other				(7)										
90	0207.24.00	-- Not cut in pieces, fresh or chilled				(7)										
91	0207.25.00	-- Not cut in pieces, frozen				(7)										
92	0207.26.00	-- Cuts and offal, fresh or chilled				(7)										
93	0207.27.10	--- Livers				(7)										
94	0207.27.91	---- Mechanically deboned or separated meat				(7)										
95	0207.27.99	---- Other				(7)										
96	0207.41.00	-- Not cut in pieces, fresh or chilled				(7)										
97	0207.42.00	-- Not cut in pieces, frozen				(7)										
98	0207.43.00	-- Fatty livers, fresh or chilled				(7)										
99	0207.44.00	-- Other, fresh or chilled				(7)										
100	0207.45.00	-- Other, frozen				(7)										
101	0207.51.00	-- Not cut in pieces, fresh or chilled				(7)										
102	0207.52.00	-- Not cut in pieces, frozen				(7)										
103	0207.53.00	-- Fatty livers, fresh or chilled				(7)										
104	0207.54.00	-- Other, fresh or chilled				(7)										
105	0207.55.00	-- Other, frozen				(7)										
106	0207.60.00	- Of guinea fowls				(7)										
107	0208.10.00	- Of rabbits or hares				(7)										
108	0208.30.00	- Of primates				(7)										
109	0208.40.10	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)				(7)										
110	0208.40.90	-- Other				(7)										

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
111	0208.50.00	- Of reptiles (including snakes and turtles)				(7)									
112	0208.60.00	- Of camels and other camelids (Camelidae)				(7)									
113	0208.90.10	- - Frogs' legs				(7)									
114	0208.90.90	- - Other				(7)									
115	0209.10.00	- Of pigs				(7)									
116	0209.90.00	- Other				(7)									
117	0210.11.00	- - Hams, shoulders and cuts thereof, with bone in				(7)									
118	0210.12.00	- - Bellies (streaky) and cuts thereof				(7)									
119	0210.19.30	- - - Bacon or boneless hams				(7)									
120	0210.19.90	- - - Other				(7)									
121	0210.20.00	- Meat of bovine animals				(7)									
122	0210.91.00	- - Of primates				(7)									
123	0210.92.10	- - - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)				(7)									
124	0210.92.90	- - - Other				(7)									
125	0210.93.00	- - Of reptiles (including snakes and turtles)				(7)									
126	0210.99.10	- - - Freeze dried chicken dice				(7)									
127	0210.99.20	- - - Dried pork skin				(7)									
128	0210.99.90	- - - Other				(7)									
129	0301.11.10	- - -Fry				(2)(3)(9)									
130	0301.11.91	- - - -Koi carp (Cyprinus carpio)				(2)(3)(9)									
131	0301.11.92	- - - -Goldfish (Carassius auratus)				(2)(3)(9)									
132	0301.11.93	- - - -Siamese fighting fish (Beta splendens)				(2)(3)(9)									
133	0301.11.94	- - - -Oscars (Astonotus ocellatus)				(2)(3)(9)									

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
134	0301.11.95	- - - -Arowanas (<i>Scleropages formosus</i>)				(2)(3)(9)									
135	0301.11.99	- - - -Other				(2)(3)(9)									
136	0301.19.10	- - -Fry				(2)(3)(9)									
137	0301.19.90	- - -Other				(2)(3)(9)									
138	0301.91.00	- -Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)				(2)(3)(9)									
139	0301.92.00	- -Eels (<i>Anguilla</i> spp.)				(2)(3)(9)									
140	0301.93.10	- - -Breeding, other than fry				(2)(3)(9)									
141	0301.93.90	- - -Other				(2)(3)(9)									
142	0301.94.00	- - Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)				(2)(3)(9)									
143	0301.95.00	- -Southern bluefin tunas (<i>Thunnus maccoyii</i>)				(2)(3)(9)									
144	0301.99.11	- - - -Breeding				(2)(3)(9)									
145	0301.99.19	- - - -Other				(2)(3)(9)									
146	0301.99.21	- - - -Breeding				(2)(3)(9)									
147	0301.99.29	- - - -Other				(2)(3)(9)									
148	0301.99.31	- - - -Milkfish, breeding				(2)(3)(9)									
149	0301.99.39	- - - -Other				(2)(3)(9)									
150	0301.99.40	- - -Other, freshwater fish				(2)(3)(9)									
151	0302.11.00	- -Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)				(2)(3)(9)									

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
152	0302.13.00	- -Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)				(2)(3)(9)									
153	0302.14.00	- -Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)				(2)(3)(9)									
154	0302.19.00	- -Other				(2)(3)(9)									
155	0302.21.00	- -Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)				(2)(3)(9)									
156	0302.22.00	- -Plaice (<i>Pleuronectes platessa</i>)				(2)(3)(9)									
157	0302.23.00	- -Sole (<i>Solea spp.</i>)				(2)(3)(9)									
158	0302.24.00	- -Turbot (<i>Psetta maxima</i>)				(2)(3)(9)									
159	0302.29.00	- -Other				(2)(3)(9)									
160	0302.31.00	- -Albacore or longfinned tunas (<i>Thunnus alalunga</i>)				(2)(3)(9)									
161	0302.32.00	- -Yellowfin tunas (<i>Thunnus albacares</i>)				(2)(3)(9)									
162	0302.33.00	- -Skipjack or stripe -bellied bonito				(2)(3)(9)									
163	0302.34.00	- -Bigeye tunas (<i>Thunnus obesus</i>)				(2)(3)(9)									
164	0302.35.00	- -Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)				(2)(3)(9)									
165	0302.36.00	- -Southern bluefin tunas (<i>Thunnus maccoyii</i>)				(2)(3)(9)									
166	0302.39.00	- -Other				(2)(3)(9)									
167	0302.41.00	- -Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)				(2)(3)(9)									

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
168	0302.42.00	- -Anchovies (Engraulis spp.)				(2)(3)(9)									
169	0302.43.00	- -Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)				(2)(3)(9)									
170	0302.44.00	- -Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)				(2)(3)(9)									
171	0302.45.00	- -Jack and horse mackerel (Trachurus spp.)				(2)(3)(9)									
172	0302.46.00	- -Cobia (Rachycentron canadum)				(2)(3)(9)									
173	0302.47.00	- -Swordfish (Xiphias gladius)				(2)(3)(9)									
174	0302.51.00	- -Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)				(2)(3)(9)									
175	0302.52.00	- -Haddock (Melanogrammus aeglefinus)				(2)(3)(9)									
176	0302.53.00	- -Coalfish (Pollachius virens)				(2)(3)(9)									
177	0302.54.00	- -Hake (Merluccius spp., Urophycis spp.)				(2)(3)(9)									
178	0302.55.00	- -Alaska Pollack (Theragra chalcogramma)				(2)(3)(9)									
179	0302.56.00	- -Blue whittings (Micromesistius poutassou, Micromesistius australis)				(2)(3)(9)									
180	0302.59.00	- -Other				(2)(3)(9)									
181	0302.71.00	- -Tilapias (Oreochromis spp.)				(2)(3)(9)									
182	0302.72.10	- - -Yellowtail catfish (Pangasius pangasius)				(2)(3)(9)									
183	0302.72.90	- - -Other				(2)(3)(9)									
184	0302.73.10	- - -Mrigal (Cirrhinus cirrhosus)				(2)(3)(9)									
185	0302.73.90	- - -Other				(2)(3)(9)									

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
186	0302.74.00	- Eels (<i>Anguilla</i> spp.)				(2)(3)(9)									
187	0302.79.00	- -Other				(2)(3)(9)									
188	0302.81.00	- -Dogfish and other sharks				(2)(3)(9)									
189	0302.82.00	- -Rays and skates (<i>Rajidae</i>)				(2)(3)(9)									
190	0302.83.00	- -Toothfish (<i>Dissostichus</i> spp.)				(2)(3)(9)									
191	0302.84.00	- -Seabass (<i>Dicentrarchus</i> spp.)				(2)(3)(9)									
192	0302.85.00	- -Seabream (<i>Sparidae</i>)				(2)(3)(9)									
193	0302.89.12	- - - -Longfin mojarra (<i>Pentaprion longimanus</i>)				(2)(3)(9)									
194	0302.89.13	- - - -Bluntnose lizardfish (<i>Trachinocephalus myops</i>)				(2)(3)(9)									
195	0302.89.14	- - - -Savalai hairtails (<i>Lepturacanthus savala</i>), Belanger's croakers (<i>Johnius belangerii</i>), Reeve's croakers (<i>Chrysochir aureus</i>) and bigeye croakers (<i>Pennahia anea</i>)				(2)(3)(9)									
196	0302.89.15	- - - -Indian mackerel (<i>Rastrelliger kanagaruta</i>) and island mackerel (<i>Rastrelliger faughni</i>)				(2)(3)(9)									
197	0302.89.16	- - - -Torpedo scads (<i>Megalaspis cordyla</i>), spotted sicklefish (<i>Drepane punctata</i>) and great barracudas (<i>Sphyrna barracuda</i>)				(2)(3)(9)									
198	0302.89.17	- - - -Silver pomfrets (<i>Pampus argenteus</i>) and black pomfrets (<i>Parastromatus niger</i>)				(2)(3)(9)									
199	0302.89.18	- - - -Mangrove red snappers (<i>Lutjanus argentimaculatus</i>)				(2)(3)(9)									
200	0302.89.19	- - - -Other				(2)(3)(9)									
201	0302.89.22	- - - -Rohu (<i>Labeo rohita</i>), catla (<i>Catla catla</i>) and swamp barb (<i>Puntius chola</i>)				(2)(3)(9)									
202	0302.89.24	- - - -Snakeskin gourami (<i>Trichogaster pectoralis</i>)				(2)(3)(9)									
203	0302.89.26	- - - -Indian threadfins (<i>Polynemus indicus</i>) and silver grunts (<i>pomadasys argenteus</i>)				(2)(3)(9)									

Unofficial Translation

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			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
204	0302.89.27	- - - -Hilsa shad (Tenulosa ilisha)				(2)(3)(9)									
205	0302.89.28	- - - -Wallago (Wallago attu) and giant river - catfish (Sperata seenghala)				(2)(3)(9)									
206	0302.89.29	- - - -Other				(2)(3)(9)									
207	0302.90.00	-Livers and roes				(2)(3)(9)									
208	0303.11.00	- -Sockeye salmon (red salmon) (Oncorhynchus nerka)				(2)(3)(9)									
209	0303.12.00	- -Other Pacific salmon (Oncorhynchus gorboscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)				(2)(3)(9)									
210	0303.13.00	- -Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)				(2)(3)(9)									
211	0303.14.00	- -Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)				(2)(3)(9)									
212	0303.19.00	- -Other				(2)(3)(9)									
213	0303.23.00	- -Tilapias (Oreochromis spp.)				(2)(3)(9)									
214	0303.24.00	- -Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)				(2)(3)(9)									
215	0303.25.00	- -Carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)				(2)(3)(9)									
216	0303.26.00	- -Eels (Anguilla spp.)				(2)(3)(9)									
217	0303.29.00	- -Other				(2)(3)(9)									
218	0303.31.00	- -Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)				(2)(3)(9)									
219	0303.32.00	- -Plaice (Pleuronectes platessa)				(2)(3)(9)									

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
220	0303.33.00	- Sole (Solea spp.)				(2)(3)(9)									
221	0303.34.00	- Turbots (Psetta maxima)				(2)(3)(9)									
222	0303.39.00	- Other				(2)(3)(9)									
223	0303.41.00	- Albacore or longfinned tunas (Thunnus alalunga)				(2)(3)(9)									
224	0303.42.00	- Yellowfin tunas (Thunnus albacares)				(2)(3)(9)									
225	0303.43.00	- Skipjack or stripe-bellied bonito				(2)(3)(9)									
226	0303.44.00	- Bigeye tunas (Thunnus obesus)				(2)(3)(9)									
227	0303.45.00	- Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis).				(2)(3)(9)									
228	0303.46.00	- Southern bluefin tunas (Thunnus maccoyii)				(2)(3)(9)									
229	0303.49.00	- Other				(2)(3)(9)									
230	0303.51.00	- Herrings (Clupea harengus, Clupea pallasii)				(2)(3)(9)									
231	0303.53.00	- Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)				(2)(3)(9)									
232	0303.54.00	- Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)				(2)(3)(9)									
233	0303.55.00	- Jack and horse mackerel (Trachurus spp.)				(2)(3)(9)									
234	0303.56.00	- Cobia (Rachycentron canadum)				(2)(3)(9)									
235	0303.57.00	- Swordfish (Xiphias gladius)				(2)(3)(9)									
236	0303.63.00	- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)				(2)(3)(9)									
237	0303.64.00	- Haddock (Melanogrammus aeglefinus)				(2)(3)(9)									
238	0303.65.00	- Coalfish (Pollachius virens)				(2)(3)(9)									
239	0303.66.00	- Hake (Merluccius spp., Urophycis spp.)				(2)(3)(9)									
240	0303.67.00	- Alaska Pollack (Theragra chalcogramma)				(2)(3)(9)									

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
241	0303.68.00	- -Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)				(2)(3)(9)									
242	0303.69.00	- -Other				(2)(3)(9)									
243	0303.81.00	- -Dogfish and other sharks				(2)(3)(9)									
244	0303.82.00	- -Rays and skates (<i>Rajidae</i>)				(2)(3)(9)									
245	0303.83.00	- -Toothfish (<i>Dissostichus</i> spp.)				(2)(3)(9)									
246	0303.84.00	- -Seabass (<i>Dicentrarchus</i> spp.)				(2)(3)(9)									
247	0303.89.12	- - -Longfin mojarra (<i>Pentaprion longimanus</i>)				(2)(3)(9)									
248	0303.89.13	- - -Bluntnose lizardfish (<i>Trachinocephalus myops</i>)				(2)(3)(9)									
249	0303.89.14	- - -Savalai hairtails (<i>Lepturacanthus savala</i>), Belanger's croakers (<i>Johnius belangerii</i>), Reeve's croakers (<i>Chrysochir aureus</i>) and bigeye croakers (<i>Pennahia anea</i>)				(2)(3)(9)									
250	0303.89.15	- - -Indian mackerel (<i>Rastrelliger kanagurta</i>) and island mackerel (<i>Rastrelliger faughni</i>)				(2)(3)(9)									
251	0303.89.16	- - -Torpedo scads (<i>Megalaspis cordyla</i>), spotted sicklefish (<i>Drepane punctata</i>) and great barracudas (<i>Sphyrna barracuda</i>)				(2)(3)(9)									
252	0303.89.17	- - -Silver pomfrets (<i>Pampus argenteus</i>) and black pomfrets (<i>Parastromatus niger</i>)				(2)(3)(9)									
253	0303.89.18	- - -Mangrove red snappers (<i>Lutjanus argentimaculatus</i>)				(2)(3)(9)									
254	0303.89.19	- - -Other				(2)(3)(9)									
255	0303.89.22	- - -Rohu (<i>Labeo rohita</i>), catla (<i>Catla catla</i>)and swamp barb (<i>Puntius chola</i>)				(2)(3)(9)									
256	0303.89.24	- - -Snakeskin gourami (<i>Trichogaster pectoralis</i>)				(2)(3)(9)									
257	0303.89.26	- - -Indian threadfins (<i>Polynemus indicus</i>) and silver grunts (<i>pomadasys argenteus</i>)				(2)(3)(9)									

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
258	0303.89.27	- - - -Hilsa shad (Tenulosa ilisha)				(2)(3)(9)									
259	0303.89.28	- - - -Wallago (Wallago attu) and giant river - catfish (Sperata seenghala)				(2)(3)(9)									
260	0303.89.29	- - - -Other				(2)(3)(9)									
261	0303.90.10	- -Livers				(2)(3)(9)									
262	0303.90.20	- -Roes				(2)(3)(9)									
263	0304.31.00	- -Tilapias (Oreochromis spp.)				(2)(3)(9)									
264	0304.32.00	- -Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)				(2)(3)(9)									
265	0304.33.00	- -Nile Perch (Lates niloticus)				(2)(3)(9)									
266	0304.39.00	- -Other				(2)(3)(9)									
267	0304.41.00	- -Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)				(2)(3)(9)									
268	0304.42.00	- -Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)				(2)(3)(9)									
269	0304.43.00	- -Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)				(2)(3)(9)									
270	0304.44.00	- -Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae				(2)(3)(9)									
271	0304.45.00	- -Swordfish (Xiphias gladius)				(2)(3)(9)									
272	0304.46.00	- -Toothfish (Dissostichus spp.)				(2)(3)(9)									
273	0304.49.00	- -Other				(2)(3)(9)									

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
274	0304.51.00	- -Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)				(2)(3)(9)									
275	0304.52.00	- -Salmonidae				(2)(3)(9)									
276	0304.53.00	- -Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae				(2)(3)(9)									
277	0304.54.00	- -Swordfish (Xiphias gladius)				(2)(3)(9)									
278	0304.55.00	- -Toothfish (Dissostichus spp.)				(2)(3)(9)									
279	0304.59.00	- -Other				(2)(3)(9)									
280	0304.61.00	- -Tilapias (Oreochromis spp.)				(2)(3)(9)									
281	0304.62.00	- -Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)				(2)(3)(9)									
282	0304.63.00	- -Nile Perch (Lates niloticus)				(2)(3)(9)									
283	0304.69.00	- -Other				(2)(3)(9)									
284	0304.71.00	- -Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)				(2)(3)(9)									
285	0304.72.00	- -Haddock (Melanogrammus aeglefinus)				(2)(3)(9)									
286	0304.73.00	- -Coalfish (Pollachius virens)				(2)(3)(9)									
287	0304.74.00	- -Hake (Merluccius spp., Urophycis spp.)				(2)(3)(9)									
288	0304.75.00	- -Alaska Pollack (Theragra chalcogramma)				(2)(3)(9)									
289	0304.79.00	- -Other				(2)(3)(9)									

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
290	0304.81.00	- -Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)				(2)(3)(9)									
291	0304.82.00	- -Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)				(2)(3)(9)									
292	0304.83.00	- -Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)				(2)(3)(9)									
293	0304.84.00	- -Swordfish (<i>Xiphias gladius</i>)				(2)(3)(9)									
294	0304.85.00	- -Toothfish (<i>Dissostichus</i> spp.)				(2)(3)(9)									
295	0304.86.00	- -Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)				(2)(3)(9)									
296	0304.87.00	- -Tunas (of the genus <i>Thunnus</i>), skipjack or stripe -bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>)				(2)(3)(9)									
297	0304.89.00	- -Other				(2)(3)(9)									
298	0304.91.00	- -Swordfish (<i>Xiphias gladius</i>)				(2)(3)(9)									
299	0304.92.00	- -Toothfish (<i>Dissostichus</i> spp.)				(2)(3)(9)									
300	0304.93.00	- -Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)				(2)(3)(9)									
301	0304.94.00	- -Alaska Pollack (<i>Theragra chalcogramma</i>)				(2)(3)(9)									

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
302	0304.95.00	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollack (Theragra chalcogramma)				(2)(3)(9)									
303	0304.99.00	- Other				(2)(3)(9)									
304	0305.10.00	-Flours, meals and pellets of fish, fit for human consumption				(2)(3)(9)									
305	0305.20.10	- -Of freshwater fish, dried, salted or in brine				(2)(3)(9)									
306	0305.20.90	- -Other				(2)(3)(9)									
307	0305.31.00	- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)				(2)(3)(9)									
308	0305.32.00	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae				(2)(3)(9)									
309	0305.39.10	- - Freshwater garfish (Xenentodon cancila), yellowstriped goatfish (Upeneus vittatus) and long-rakered trevally (Ulua mentalis)				(2)(3)(9)									
310	0305.39.20	- - Savalai hairtails (Lepturacanthus savala), Belanger's croakers (Johnius belangerii), Reeve's croakers (Chrysochir aureus) and bigeye croakers (Pennahia anea)				(2)(3)(9)									
311	0305.39.90	- - Other				(2)(3)(9)									

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment											
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
312	0305.41.00	- -Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)				(2)(3)(9)								
313	0305.42.00	- -Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)				(2)(3)(9)								
314	0305.43.00	- -Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)				(2)(3)(9)								
315	0305.44.00	- -Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.).				(2)(3)(9)								
316	0305.49.00	- -Other				(2)(3)(9)								
317	0305.51.00	- -Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)				(2)(3)(9)								
318	0305.59.20	- - -Marine fish				(2)(3)(9)								
319	0305.59.90	- - -Other				(2)(3)(9)								
320	0305.61.00	- -Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)				(2)(3)(9)								
321	0305.62.00	- -Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)				(2)(3)(9)								
322	0305.63.00	- -Anchovies (<i>Engraulis</i> spp.)				(2)(3)(9)								

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
323	0305.64.00	- -Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.).				(2)(3)(9)									
324	0305.69.10	- - -Marine fish				(2)(3)(9)									
325	0305.69.90	- - -Other				(2)(3)(9)									
326	0305.71.00	- -Shark fins				(2)(3)(9)									
327	0305.72.10	- - -Fish maws				(2)(3)(9)									
328	0305.72.90	- - -Other				(2)(3)(9)									
329	0305.79.00	- -Other				(2)(3)(9)									
330	0306.11.00	- -Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)				(2)(3)(9)									(E)
331	0306.12.00	- -Lobsters (Homarus spp.)				(2)(3)(9)									(E)
332	0306.14.10	- - -Soft shell crabs				(2)(3)(9)									(E)
333	0306.14.90	- - -Other				(2)(3)(9)									(E)
334	0306.15.00	- -Norway lobsters (Nephrops norvegicus)				(2)(3)(9)									(E)
335	0306.16.00	- -Cold -water shrimps and prawns (Pandalus spp., Crangon crangon)				(2)(3)(9)									(E)
336	0306.17.10	- - -Giant tiger prawns (Penaeus monodon)				(2)(3)(9)									(E)
337	0306.17.20	- - -Whiteleg shrimps (Litopenaeus vannamei)				(2)(3)(9)									(E)
338	0306.17.30	- - -Giant river prawns (Macrobrachium rosenbergii)				(2)(3)(9)									(E)
339	0306.17.90	- - -Other				(2)(3)(9)									(E)
340	0306.19.00	- -Other, including flours, meals and pellets of crustaceans, fit for human consumption				(2)(3)(9)									(E)
341	0306.21.10	- - -Breeding				(2)(3)(9)									

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
342	0306.21.20	- - -Other, live				(2)(3)(9)									
343	0306.21.30	- - -Fresh or chilled				(2)(3)(9)									
344	0306.21.99	- - - -Other				(2)(3)(9)									(E)
345	0306.22.10	- - -Breeding				(2)(3)(9)									
346	0306.22.20	- - -Other, live				(2)(3)(9)									
347	0306.22.30	- - -Fresh or chilled				(2)(3)(9)									
348	0306.22.99	- - - -Other				(2)(3)(9)									(E)
349	0306.24.10	- - -Live				(2)(3)(9)									
350	0306.24.20	- - -Fresh or chilled				(2)(3)(9)									
351	0306.24.99	- - - -Other				(2)(3)(9)									(E)
352	0306.25.00	- -Norway lobsters (Nephrops norvegicus)				(2)(3)(9)									(E)
353	0306.26.10	- - -Breeding				(2)(3)(9)									
354	0306.26.20	- - -Other, live				(2)(3)(9)									
355	0306.26.30	- - -Fresh or chilled				(2)(3)(9)									
356	0306.26.49	- - - -Other				(2)(3)(9)									
357	0306.26.99	- - - -Other				(2)(3)(9)									(E)
358	0306.27.11	- - - -Giant tiger prawns (Penaeus monodon)				(2)(3)(9)									
359	0306.27.12	- - - -Whiteleg shrimps (Litopenaeus vannamei)				(2)(3)(9)									
360	0306.27.19	- - - -Other				(2)(3)(9)									
361	0306.27.21	- - - -Giant tiger prawns (Penaeus monodon)				(2)(3)(9)									
362	0306.27.22	- - - -Whiteleg shrimps (Litopenaeus vannamei)				(2)(3)(9)									
363	0306.27.29	- - - -Other				(2)(3)(9)									
364	0306.27.31	- - - -Giant tiger prawns (Penaeus monodon)				(2)(3)(9)									
365	0306.27.32	- - - -Whiteleg shrimps (Litopenaeus vannamei)				(2)(3)(9)									
366	0306.27.39	- - - -Other				(2)(3)(9)									
367	0306.27.49	- - - -Other				(2)(3)(9)									
368	0306.27.99	- - - -Other				(2)(3)(9)									(E)
369	0306.29.10	- - -Live				(2)(3)(9)									
370	0306.29.20	- - -Fresh or chilled				(2)(3)(9)									
371	0306.29.30	- - -Flours, meals and pellets				(2)(3)(9)									(E)
372	0306.29.99	- - - -Other				(2)(3)(9)									(E)

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
373	0307.11.10	--Live				(2)(3)(9)									
374	0307.11.20	--Fresh or chilled				(2)(3)(9)									
375	0307.19.10	--Frozen				(2)(3)(9)									
376	0307.19.20	--Dried, salted or in brine				(2)(3)(9)									
377	0307.21.10	--Live				(2)(3)(9)									
378	0307.21.20	--Fresh or chilled				(2)(3)(9)									
379	0307.29.10	--Frozen				(2)(3)(9)									
380	0307.29.20	--Dried, salted or in brine; smoked				(2)(3)(9)								(E)	
381	0307.31.10	--Live				(2)(3)(9)									
382	0307.31.20	--Fresh or chilled				(2)(3)(9)									
383	0307.39.10	--Frozen				(2)(3)(9)									
384	0307.39.20	--Dried, salted or in brine; smoked				(2)(3)(9)								(E)	
385	0307.41.10	--Live				(2)(3)(9)									
386	0307.41.20	--Fresh or chilled				(2)(3)(9)									
387	0307.49.10	--Frozen				(2)(3)(9)									
388	0307.49.20	--Dried, salted or in brine				(2)(3)(9)									
389	0307.51.10	--Live				(2)(3)(9)									
390	0307.51.20	--Fresh or chilled				(2)(3)(9)									
391	0307.59.10	--Frozen				(2)(3)(9)									
392	0307.59.20	--Dried, salted or in brine				(2)(3)(9)									
393	0307.60.10	--Live				(2)(3)(9)									
394	0307.60.20	--Fresh, chilled or frozen				(2)(3)(9)									
395	0307.60.30	--Dried, salted or in brine; smoked				(2)(3)(9)								(E)	
396	0307.71.10	--Live				(2)(3)(9)									
397	0307.71.20	--Fresh or chilled				(2)(3)(9)									
398	0307.79.10	--Frozen				(2)(3)(9)									
399	0307.79.20	--Dried, salted or in brine; smoked				(2)(3)(9)								(E)	
400	0307.81.10	--Live				(2)(3)(9)									
401	0307.81.20	--Fresh or chilled				(2)(3)(9)									
402	0307.89.10	--Frozen				(2)(3)(9)									
403	0307.89.20	--Dried, salted or in brine; smoked				(2)(3)(9)								(E)	
404	0307.91.10	--Live				(2)(3)(9)									
405	0307.91.20	--Fresh or chilled				(2)(3)(9)									

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
406	0307.99.10	- - -Frozen				(2)(3)(9)									
407	0307.99.20	- - -Dried, salted or in brine; smoked				(2)(3)(9)									(E)
408	0307.99.90	- - -Other				(2)(3)(9)									
409	0308.11.10	- - -Live				(2)(3)(9)									
410	0308.11.20	- - -Fresh or chilled				(2)(3)(9)									
411	0308.19.10	- - -Frozen				(2)(3)(9)									
412	0308.19.20	- - -Dried, salted or in brine				(2)(3)(9)									
413	0308.21.10	- - -Live				(2)(3)(9)									
414	0308.21.20	- - -Fresh or chilled				(2)(3)(9)									
415	0308.29.10	- - -Frozen				(2)(3)(9)									
416	0308.29.20	- - -Dried, salted or in brine				(2)(3)(9)									
417	0308.30.10	- -Live				(2)(3)(9)									
418	0308.30.20	- -Fresh or chilled				(2)(3)(9)									
419	0308.30.30	- -Frozen				(2)(3)(9)									
420	0308.30.40	- -Dried, salted or in brine				(2)(3)(9)									
421	0308.90.10	- -Live				(2)(3)(9)									
422	0308.90.20	- -Fresh or chilled				(2)(3)(9)									
423	0308.90.30	- -Frozen				(2)(3)(9)									
424	0308.90.40	- -Dried, salted or in brine				(2)(3)(9)									
425	0308.90.90	- -Other				(2)(3)(9)									
426	0407.11.00	- - Of fowls of the species Gallus domesticus				(7)									
427	0407.19.10	- - - Of ducks				(7)									
428	0407.19.90	- - - Other				(7)									
429	0407.21.00	- - Of fowls of the species Gallus domesticus				(7)									
430	0407.29.10	- - - Of ducks				(7)									
431	0407.29.90	- - - Other				(7)									
432	0407.90.10	- - Of fowls of the species Gallus domesticus				(7)									
433	0407.90.20	- - Of ducks				(7)									
434	0407.90.90	- - Other				(7)									
435	0408.11.00	- - Dried				(7)									
436	0408.19.00	- - Other				(7)									
437	0408.91.00	- - Dried				(7)									
438	0408.99.00	- - Other				(7)									

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
439	0410.00.10	- Birds' nests				(7)									
440	0410.00.90	- Other				(7)									
441	0502.10.00	- Pigs', hogs' or boars' bristles and hair and waste thereof				(7)									
442	0502.90.00	- Other				(7)									
443	0504.00.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.				(2)(3)(7)(9)									
444	0505.10.10	- - Duck feathers				(7)									
445	0505.10.90	- - Other				(7)									
446	0505.90.10	- - Duck feathers				(7)									
447	0505.90.90	- - Other				(7)									
448	0506.10.00	- Ossein and bones treated with acid				(7)									
449	0506.90.00	- Other				(7)									
450	0507.10.10	- - Rhinoceros horns; ivory powder and waste				(7)									
451	0507.10.90	- - Other				(7)									
452	0507.90.10	- - Horns, antlers, hooves, nails, claws and beaks				(7)									
453	0507.90.20	- - Tortoise- shell				(7)									
454	0507.90.90	- - Other				(7)									
455	0508.00.10	- Coral and similar materials				(2)(3)(9)									
456	0508.00.20	- Shells of molluscs, crustaceans or echinoderms				(7)									
457	0508.00.90	- Other				(7)									
458	0510.00.10	- Cantharides				(7)									
459	0510.00.20	- Musk				(7)									
460	0510.00.90	- Other				(7)									
461	0511.10.00	- Bovine semen				(7)									
462	0511.91.00	- - Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3				(7)(2)(3)(9)								(E)	
463	0511.99.10	- - - Domestic animal semen				(7)									
464	0511.99.20	- - - Silk worm eggs				(7)									
465	0511.99.30	- - - Natural sponges				(7)									

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
466	0511.99.90	- - - Other				(7)									
467	0601.10.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant				(2)(3)(8)									
468	0601.20.10	- - Chicory plants				(2)(3)(8)									
469	0601.20.20	- - Chicory roots				(2)(3)(8)									
470	0601.20.90	- - Other				(2)(3)(8)									
471	0602.10.10	- - Of orchids				(2)(3)(8)									
472	0602.10.20	- - Of rubber trees				(2)(3)(8)									
473	0602.10.90	- - Other				(2)(3)(8)									
474	0602.20.00	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts				(2)(3)(8)									
475	0602.30.00	- Rhododendrons and azaleas, grafted or not				(2)(3)(8)									
476	0602.40.00	- Roses, grafted or not				(2)(3)(8)									
477	0602.90.10	- - Rooted orchid cuttings and slips				(2)(3)(8)									
478	0602.90.20	- - Orchid seedlings				(2)(3)(8)									
479	0602.90.40	- - Budded stumps of the genus Hevea				(2)(3)(8)									
480	0602.90.50	- - Seedlings of the genus Hevea				(2)(3)(8)									
481	0602.90.60	- - Budwood of the genus Hevea				(2)(3)(8)									
482	0602.90.70	- - Leatherleaf ferns				(2)(3)(8)									
483	0602.90.90	- - Other				(2)(3)(8)									
484	0712.33.00	- - Jelly fungi (Tremella spp.)			(3)	(2)(3)(8)									
485	0713.33.10	- - - Suitable for sowing				(2)(3)(8)									
486	0713.34.10	- - - Suitable for sowing				(2)(3)(8)									
487	0713.35.10	- - - Suitable for sowing				(2)(3)(8)									
488	0713.39.10	- - - Suitable for sowing				(2)(3)(8)									
489	0713.40.10	- - Suitable for sowing				(2)(3)(8)									
490	0713.50.10	- - Suitable for sowing				(2)(3)(8)									
491	0713.60.00	- Pigeon peas (Cajanus cajan)				(2)(3)(8)									(E)
492	0713.90.10	- - Suitable for sowing				(2)(3)(8)									
493	1005.10.00	- Seed				(2)(3)(8)									
494	1008.30.00	- Canary seeds				(2)(3)(8)									
495	1201.10.00	- Seed				(2) (3)									
496	1202.30.00	- Seed				(2) (3)									(E)
497	1207.10.10	- - Suitable for sowing				(2) (3)									

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
498	1207.10.20	- - Not suitable for sowing				(2) (3)									
499	1207.30.00	- Castor oil seeds				(2) (3)									
500	1207.91.00	- - Poppy seeds													(6)
501	1207.99.40	- - - Illipe seeds (Illipe nuts)				(2) (3)									
502	1207.99.90	- - - Other				(2) (3)									
503	1209.10.00	- Sugar beet seeds				(2) (3)									
504	1209.21.00	- - Lucerne (alfalfa) seeds				(2) (3)									
505	1209.22.00	- - Clover (Trifolium spp.) seeds				(2) (3)									
506	1209.23.00	- - Fescue seeds				(2) (3)									
507	1209.24.00	- - Kentucky blue grass (Poa pratensis L.) seeds				(2) (3)									
508	1209.25.00	- - Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seeds.				(2) (3)									
509	1209.29.10	- - - Timothy grass seeds				(2) (3)									
510	1209.29.20	- - - Other beet seeds				(2) (3)									
511	1209.29.90	- - - Other				(2) (3)									
512	1209.30.00	- Seeds of herbaceous plants cultivated principally for their flowers				(2) (3)									
513	1209.91.10	- - - Onion seeds				(2) (3)									
514	1209.91.90	- - - Other				(2) (3)									
515	1209.99.10	- - - Rubber tree seeds or kenaf seeds				(2) (3)									
516	1209.99.90	- - - Other				(2) (3)									
517	1211.20.10	- - In cut, crushed or powdered forms		(2) (3)											
518	1211.20.90	- - Other		(2) (3)											
519	1211.30.10	- - In cut, crushed or powdered form													(6)
520	1211.30.90	- - Other													(6)
521	1211.40.00	- Poppy straw													(6)
522	1211.90.11	- - - Cannabis, in cut, crushed or powdered form													(6)
523	1211.90.12	- - - Cannabis, in other forms													(6)
524	1211.90.13	- - - Rauwolfia serpentina roots		(2) (3)											
525	1211.90.14	- - - Other, in cut, crushed or powdered form		(2) (3)											
526	1211.90.19	- - - Other		(2) (3)											
527	1211.90.91	- - - Pyrethrum, in cut, crushed or powdered form				(2) (3)									

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
528	1211.90.92	- - - Pyrethrum, in other forms				(2) (3)									
529	1211.90.94	- - - Sandalwood			(2)(3)	(2) (3)									
530	1211.90.95	- - - Agarwood (gaharu) chips			(2)(3)	(2) (3)									
531	1211.90.96	- - - Liquorice roots				(2) (3)									
532	1211.90.97	- - - Bark of persea (Persea Kurzii Kosterm)				(2) (3)									
533	1211.90.98	- - - Other, in cut, crushed or powdered form				(2) (3)									
534	1211.90.99	- - - Other				(2) (3)									
535	1212.29.11	- - - - Of a kind used in pharmacy		(2) (3)											
536	1212.92.00	- - Locust beans (carob)				(2) (3)									
537	1212.93.10	- - - Suitable for planting				(2) (3)									
538	1301.20.00	- Gum Arabic				(2) (3)									
539	1301.90.10	- - Gum benjamin				(2) (3)									
540	1301.90.20	- - Gum damar				(2) (3)									
541	1301.90.30	- - Cannabis resins													(6)
542	1301.90.40	- - Lac				(2) (3)									
543	1301.90.90	- - Other				(2) (3)									
544	1302.11.10	- - - Pulvis opii													(6)
545	1302.11.90	- - - Other													(6)
546	1302.12.00	- - Of liquorice				(2) (3)									
547	1302.13.00	- - Of hops				(2) (3)									
548	1302.19.20	- - - Extracts and tinctures of cannabis													(6)
549	1302.19.30	- - - Other medicinal extracts				(2) (3)									
550	1302.19.40	- - - Vegetable saps and extracts of pyrethrum or of the roots of plants containing rotenone				(2) (3)									
551	1302.19.50	- - - Japan (or Chinese) lacquer (natural lacquer)				(2) (3)									
552	1302.19.90	- - - Other				(2) (3)									
553	1302.20.00	- Pectic substances, pectinates and pectates				(2) (3)									
554	1302.31.00	- - Agar- agar				(2) (3)									
555	1302.32.00	- - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds				(2) (3)									
556	1302.39.10	- - - Carrageenan				(2) (3)									
557	1302.39.90	- - - Other				(2) (3)									

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
558	1401.10.00	- Bamboos			(2)(3)	(2) (3)									
559	1401.20.11	- - - Raw			(2)(3)	(2) (3)									
560	1401.20.12	- - - Washed and sulphurised			(2)(3)	(2) (3)									
561	1401.20.19	- - - Other			(2)(3)	(2) (3)									
562	1401.20.21	- - - Not exceeding 12 mm in diameter			(2)(3)	(2) (3)									
563	1401.20.29	- - - Other			(2)(3)	(2) (3)									
564	1401.20.30	- - Split-skin			(2)(3)	(2) (3)									
565	1401.20.90	- - Other			(2)(3)	(2) (3)									
566	1401.90.00	- Other				(2) (3)									
567	2301.10.00	- Flours, meals and pellets, of meat or meat offal; greaves				(7)(8)									
568	2301.20.10	- - Of fish, with a protein content of less than 60% by weight				(7)(9)									
569	2301.20.20	- - Of fish, with a protein content of 60% or more by weight				(7)(9)									
570	2301.20.90	- - Other				(7)(9)									
571	2302.10.00	- Of maize (corn)				(8)									
572	2302.30.00	- Of wheat				(8)									
573	2302.40.10	- - Of rice				(8)									
574	2302.40.90	- - Other				(8)									
575	2302.50.00	- Of leguminous plants				(8)									
576	2303.10.10	- - Of manioc (cassava) or sago				(8)									
577	2303.10.90	- - Other				(8)									
578	2303.20.00	- Beet-pulp, bagasse and other waste of sugar manufacture				(8)									
579	2303.30.00	- Brewing or distilling dregs and waste				(8)									
580	2304.00.10	- Defatted soya bean flour, fit for human consumption				(8)									
581	2304.00.90	- Other				(8)									
582	2305.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.				(8)									
583	2306.10.00	- Of cotton seeds				(8)									
584	2306.20.00	- Of linseed				(8)									
585	2306.30.00	- Of sunflower seeds				(8)									

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
586	2306.41.10	- - - Of low erucic acid rape seeds				(8)									
587	2306.41.20	- - - Of low erucic acid colza seeds				(8)									
588	2306.49.10	- - - Of other rape seeds				(8)									
589	2306.49.20	- - - Of other colza seeds				(8)									
590	2306.50.00	- Of coconut or copra				(8)									
591	2306.60.00	- Of palm nuts or kernels				(8)									
592	2306.90.10	- - Of maize (corn) germ				(8)									
593	2306.90.90	- - Other				(8)									
594	2307.00.00	Wine lees; argol.				(8)									
595	2308.00.00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.				(8)									
596	2309.10.10	- - Containing meat				(2)(3)(7)									
597	2309.10.90	- - Other				(2)(3)(7)									
598	2309.90.11	- - - Of a kind suitable for poultry				(2)(3)(7)									
599	2309.90.12	- - - Of a kind suitable for swine				(2)(3)(7)									
600	2309.90.13	- - - Of a kind suitable for prawns				(2)(3)(7)									
601	2309.90.14	- - - Of a kind suitable for primates				(2)(3)(7)									
602	2309.90.19	- - - Other				(2)(3)(7)									
603	2309.90.20	- - Premixes, feed supplements or feed additives				(2)(3)(7)									
604	2309.90.30	- - Other, containing meat				(2)(3)(7)									
605	2309.90.90	- - Other				(2)(3)(7)									
606	2505.10.00	- Silica sands and quartz sands								(3)					
607	2506.10.00	- Quartz								(3)					
608	2605.00.00	Cobalt ores and concentrates.	(2)(3)												
609	2612.10.00	- Uranium ores and concentrates	(2)(3)												
610	2612.20.00	- Thorium ores and concentrates	(2)(3)												
611	2618.00.00	Granulated slag (slag sand) from the manufacture of iron or steel.							(3)(4)						
612	2619.00.00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.							(3)(4)						

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
613	2620.11.00	-- Hard zinc spelter							(3)(4)						
614	2620.19.00	-- Other							(3)(4)						
615	2620.21.00	-- Leaded gasoline sludges and leaded anti-knock compound sludges							(3)(4)						
616	2620.29.00	-- Other							(3)(4)						
617	2620.30.00	- Containing mainly copper							(3)(4)						
618	2620.40.00	- Containing mainly aluminium							(3)(4)						
619	2620.60.00	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds							(3)(4)						
620	2620.91.00	-- Containing antimony, beryllium, cadmium, chromium or their mixtures							(3)(4)						
621	2620.99.10	- - - Slag and hardhead of tin							(3)(4)						
622	2620.99.90	- - - Other							(3)(4)						
623	2621.10.00	- Ash and residues from the incineration of municipal waste							(3)(4)						
624	2621.90.00	- Other							(3)(4)						
625	2707.10.00	- Benzol (benzene)	(2) (3)												
626	2707.20.00	- Toluol (toluene)	(2) (3)												
627	2707.30.00	- Xylol (xylenes)	(2) (3)												
628	2707.40.00	- Naphthalene	(2) (3)												
629	2710.12.30	- - - Tetrapropylene	(2) (3)												
630	2710.91.00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	(2) (3)												
631	2710.99.00	-- Other	(2) (3)												
632	2801.10.00	- Chlorine	(2)	(2)											
633	2801.20.00	- Iodine	(2)	(2)											
634	2801.30.00	- Fluorine; bromine	(2)	(2)											
635	2802.00.00	Sulphur, sublimed or precipitated; colloidal sulphur.	(2)	(2)											
636	2803.00.20	- Acetylene black	(2)	(2)											
637	2803.00.40	- Other carbon blacks	(2)	(2)											
638	2803.00.90	- Other	(2)	(2)											
639	2804.10.00	- Hydrogen	(2)	(2)											

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
640	2804.21.00	-- Argon	(2)	(2)											
641	2804.29.00	-- Other	(2)	(2)											
642	2804.30.00	- Nitrogen	(2)	(2)											
643	2804.40.00	- Oxygen	(2)	(2)											
644	2804.50.00	- Boron; tellurium	(2)	(2)											
645	2804.61.00	-- Containing by weight not less than 99.99% of silicon	(2)	(2)											
646	2804.69.00	-- Other	(2)	(2)											
647	2804.70.00	- Phosphorus	(2)	(2)											
648	2804.80.00	- Arsenic	(2)	(2)											
649	2804.90.00	- Selenium	(2)	(2)											
650	2805.11.00	-- Sodium	(2)	(2)											
651	2805.12.00	-- Calcium	(2)	(2)											
652	2805.19.00	-- Other	(2)	(2)											
653	2805.30.00	- Rare-earth metals, scandium and yttrium whether or not intermixed or interalloyed	(2)	(2)											
654	2805.40.00	- Mercury	(2)	(2)											
655	2806.10.00	- Hydrogen chloride (hydrochloric acid)	(2)	(2)											
656	2806.20.00	- Chlorosulphuric acid	(2)	(2)											
657	2807.00.00	Sulphuric acid; oleum.	(2)	(2)											
658	2808.00.00	Nitric acid; sulphonitric acids.	(2)	(2)											
659	2809.10.00	- Diphosphorus pentaoxide	(2)	(2)											
660	2809.20.31	- - - Hypophosphoric acid	(2)	(2)											
661	2809.20.39	- - - Other	(2)	(2)											
662	2809.20.91	- - - Hypophosphoric acid	(2)	(2)											
663	2809.20.99	- - - Other	(2)	(2)											
664	2810.00.00	Oxides of boron; boric acids.	(2)	(2)											
665	2811.11.00	-- Hydrogen fluoride (hydrofluoric acid)	(2)	(2)											
666	2811.19.10	- - - Arsenic acid	(2)	(2)											
667	2811.19.90	- - - Other	(2)	(2)											
668	2811.21.00	-- Carbon dioxide	(2)	(2)											
669	2811.22.10	- - - Silica powder	(2)	(2)											
670	2811.22.90	- - - Other	(2)	(2)											
671	2811.29.10	- - - Diarsenic pentaoxide	(2)	(2)											

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
672	2811.29.20	- - - Sulphur dioxide	(2)	(2)											
673	2811.29.90	- - - Other	(2)	(2)											
674	2812.10.00	- Chlorides and chloride oxides	(2)	(2)											
675	2812.90.00	- Other	(2)	(2)											
676	2813.10.00	- Carbon disulphide	(2)	(2)											
677	2813.90.00	- Other	(2)	(2)											
678	2814.10.00	- Anhydrous ammonia	(2)	(2)											
679	2814.20.00	- Ammonia in aqueous solution	(2)	(2)											
680	2815.11.00	- - Solid	(2)	(2)											
681	2815.12.00	- - In aqueous solution (soda lye or liquid soda)	(2)	(2)											
682	2815.20.00	- Potassium hydroxide (caustic potash)	(2)	(2)											
683	2815.30.00	- Peroxides of sodium or potassium	(2)	(2)											
684	2816.10.00	- Hydroxide and peroxide of magnesium	(2)	(2)											
685	2816.40.00	- Oxides, hydroxides and peroxides, of strontium or barium	(2)	(2)											
686	2817.00.10	- Zinc oxide	(2)	(2)											
687	2817.00.20	- Zinc peroxide	(2)	(2)											
688	2818.10.00	- Artificial corundum, whether or not chemically defined	(2)	(2)											
689	2818.20.00	- Aluminium oxide, other than artificial corundum	(2)	(2)											
690	2818.30.00	- Aluminium hydroxide	(2)	(2)											
691	2819.10.00	- Chromium trioxide	(2)	(2)											
692	2819.90.00	- Other	(2)	(2)											
693	2820.10.00	- Manganese dioxide	(2)	(2)											
694	2820.90.00	- Other	(2)	(2)											
695	2821.10.00	- Iron oxides and hydroxides	(2)	(2)											
696	2821.20.00	- Earth colours	(2)	(2)											
697	2822.00.00	Cobalt oxides and hydroxides; commercial cobalt oxides.	(2)	(2)											
698	2823.00.00	Titanium oxides.	(2)	(2)											
699	2824.10.00	- Lead monoxide (litharge, massicot)	(2)	(2)											
700	2824.90.00	- Other	(2)	(2)											

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
701	2825.10.00	- Hydrazine and hydroxylamine and their inorganic salts	(2)	(2)											
702	2825.20.00	- Lithium oxide and hydroxide	(2)	(2)											
703	2825.30.00	- Vanadium oxides and hydroxides	(2)	(2)											
704	2825.40.00	- Nickel oxides and hydroxides	(2)	(2)											
705	2825.50.00	- Copper oxides and hydroxides	(2)	(2)											
706	2825.60.00	- Germanium oxides and zirconium dioxide	(2)	(2)											
707	2825.70.00	- Molybdenum oxides and hydroxides	(2)	(2)											
708	2825.80.00	- Antimony oxides	(2)	(2)											
709	2825.90.00	- Other	(2)	(2)											
710	2826.12.00	- - Of aluminium	(2)	(2)											
711	2826.19.00	- - Other	(2)	(2)											
712	2826.30.00	- Sodium hexafluoroaluminate (synthetic cryolite)	(2)	(2)											
713	2826.90.00	- Other	(2)	(2)											
714	2827.10.00	- Ammonium chloride	(2)	(2)											
715	2827.20.10	- - Commercial grade	(2)	(2)											
716	2827.20.90	- - Other	(2)	(2)											
717	2827.31.00	- - Of magnesium	(2)	(2)											
718	2827.32.00	- - Of aluminium	(2)	(2)											
719	2827.35.00	- - Of nickel	(2)	(2)											
720	2827.39.10	- - - Of barium or of cobalt	(2)	(2)											
721	2827.39.20	- - - Of iron	(2)	(2)											
722	2827.39.90	- - - Other	(2)	(2)											
723	2827.41.00	- - Of copper	(2)	(2)											
724	2827.49.00	- - Other	(2)	(2)											
725	2827.51.00	- - Bromides of sodium or of potassium	(2)	(2)											
726	2827.59.00	- - Other	(2)	(2)											
727	2827.60.00	- Iodides and iodide oxides	(2)	(2)											
728	2828.10.00	- Commercial calcium hypochlorite and other calcium hypochlorites	(2)	(2)											
729	2828.90.10	- - Sodium hypochlorite	(2)	(2)											
730	2828.90.90	- - Other	(2)	(2)											
731	2829.11.00	- - Of sodium	(2)	(2)											

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
732	2829.19.00	-- Other	(2)	(2)											
733	2829.90.10	-- Sodium perchlorate	(2)	(2)											
734	2829.90.90	-- Other	(2)	(2)											
735	2830.10.00	- Sodium sulphides	(2)	(2)											
736	2830.90.10	-- Cadmium sulphide or zinc sulphide	(2)	(2)											
737	2830.90.90	-- Other	(2)	(2)											
738	2831.10.00	- Of sodium	(2)	(2)											
739	2831.90.00	- Other	(2)	(2)											
740	2832.10.00	- Sodium sulphites	(2)	(2)											
741	2832.20.00	- Other sulphites	(2)	(2)											
742	2832.30.00	- Thiosulphates	(2)	(2)											
743	2833.11.00	-- Disodium sulphate	(2)	(2)											
744	2833.19.00	-- Other	(2)	(2)											
745	2833.21.00	-- Of magnesium	(2)	(2)											
746	2833.22.10	--- Commercial grade	(2)	(2)											
747	2833.22.90	--- Other	(2)	(2)											
748	2833.24.00	-- Of nickel	(2)	(2)											
749	2833.25.00	-- Of copper	(2)	(2)											
750	2833.27.00	-- Of barium	(2)	(2)											
751	2833.29.20	--- Tribasic lead sulphate	(2)	(2)											
752	2833.29.30	--- Of chromium	(2)	(2)											
753	2833.29.90	--- Other	(2)	(2)											
754	2833.30.00	- Alums	(2)	(2)											
755	2833.40.00	- Peroxosulphates (persulphates)	(2)	(2)											
756	2834.10.00	- Nitrites	(2)	(2)											
757	2834.21.00	-- Of potassium	(2)	(2)											
758	2834.29.10	--- Of bismuth	(2)	(2)											
759	2834.29.90	--- Other	(2)	(2)											
760	2835.10.00	- Phosphinates (hypophosphites) and phosphonates (phosphites)	(2)	(2)											
761	2835.22.00	-- Of mono- or disodium	(2)	(2)											
762	2835.24.00	-- Of potassium	(2)	(2)											
763	2835.25.10	--- Feed grade	(2)	(2)											
764	2835.25.90	--- Other	(2)	(2)											

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
765	2835.26.00	-- Other phosphates of calcium	(2)	(2)											
766	2835.29.10	--- Of trisodium	(2)	(2)											
767	2835.29.90	--- Other	(2)	(2)											
768	2835.31.10	--- Food grade	(2)	(2)											
769	2835.31.90	--- Other	(2)	(2)											
770	2835.39.10	--- Tetrasodium pyrophosphate	(2)	(2)											
771	2835.39.90	--- Other	(2)	(2)											
772	2836.20.00	- Disodium carbonate	(2)	(2)											
773	2836.30.00	- Sodium hydrogencarbonate (sodium bicarbonate)	(2)	(2)											
774	2836.40.00	- Potassium carbonates	(2)	(2)											
775	2836.50.00	- Calcium carbonate	(2)	(2)											
776	2836.60.00	- Barium carbonate	(2)	(2)											
777	2836.91.00	-- Lithium carbonates	(2)	(2)											
778	2836.92.00	-- Strontium carbonate	(2)	(2)											
779	2836.99.10	--- Commercial ammonium carbonate	(2)	(2)											
780	2836.99.20	--- Lead carbonates	(2)	(2)											
781	2836.99.90	--- Other	(2)	(2)											
782	2837.11.00	-- Of sodium	(2)	(2)											
783	2837.19.00	-- Other	(2)	(2)											
784	2837.20.00	- Complex cyanides	(2)	(2)											
785	2839.11.00	-- Sodium metasilicates	(2)	(2)											
786	2839.19.10	--- Sodium silicates	(2)	(2)											
787	2839.19.90	--- Other	(2)	(2)											
788	2839.90.00	- Other	(2)	(2)											
789	2840.11.00	-- Anhydrous	(2)	(2)											
790	2840.19.00	-- Other	(2)	(2)											
791	2840.20.00	- Other borates	(2)	(2)											
792	2840.30.00	- Peroxoborates (perborates)	(2)	(2)											
793	2841.30.00	- Sodium dichromate	(2)	(2)											
794	2841.50.00	- Other chromates and dichromates; peroxochromates	(2)	(2)											
795	2841.61.00	-- Potassium permanganate	(2)	(2)											
796	2841.69.00	-- Other	(2)	(2)											

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
797	2841.70.00	- Molybdates	(2)	(2)											
798	2841.80.00	- Tungstates (wolframates)	(2)	(2)											
799	2841.90.00	- Other	(2)	(2)											
800	2842.10.00	- Double or complex silicates, including aluminosilicates whether or not chemically defined	(2)	(2)											
801	2842.90.10	- - Sodium arsenite	(2)	(2)											
802	2842.90.20	- - Copper or chromium salts	(2)	(2)											
803	2842.90.30	- - Other fulminates, cyanates and thiocyanates	(2)	(2)											
804	2842.90.90	- - Other	(2)	(2)											
805	2843.10.00	- Colloidal precious metals	(2)	(2)											
806	2843.21.00	- - Silver nitrate	(2)	(2)											
807	2843.29.00	- - Other	(2)	(2)											
808	2843.30.00	- Gold compounds	(2)	(2)											
809	2843.90.00	- Other compounds; amalgams	(2)	(2)											
810	2844.10.10	- - Natural uranium and its compounds	(2)	(2)											
811	2844.10.90	- - Other	(2)	(2)											
812	2844.20.10	- - Uranium and its compounds; plutonium and its compounds	(2)	(2)											
813	2844.20.90	- - Other	(2)	(2)											
814	2844.30.10	- - Uranium and its compounds; thorium and its compounds	(2)	(2)											
815	2844.30.90	- - Other	(2)	(2)											
816	2844.40.11	- - - Radium and its salts	(2)	(2)											
817	2844.40.19	- - - Other	(2)	(2)											
818	2844.40.90	- - Other	(2)	(2)											
819	2844.50.00	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	(2)	(2)											
820	2845.10.00	- Heavy water (deuterium oxide)	(2)	(2)											
821	2845.90.00	- Other	(2)	(2)											
822	2846.10.00	- Cerium compounds	(2)	(2)											
823	2846.90.00	- Other	(2)	(2)											
824	2847.00.10	- In liquid form	(2)	(2)											
825	2847.00.90	- Other	(2)	(2)											

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
826	2848.00.00	Phosphides, whether or not chemically defined, excluding ferrophosphorus.	(2)	(2)											
827	2849.10.00	- Of calcium	(2)	(2)											
828	2849.20.00	- Of silicon	(2)	(2)											
829	2849.90.00	- Other	(2)	(2)											
830	2850.00.00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	(2)	(2)											
831	2852.10.10	-- Mercury sulphates	(2)	(2)											
832	2852.10.20	-- Mercury compounds of a kind used as luminophores	(2)	(2)											
833	2852.10.90	-- Other	(2)	(2)											
834	2852.90.90	-- Other	(2)	(2)											(E)
835	2853.00.00	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.	(2)	(2)											
836	2901.10.00	- Saturated	(2)	(2)											
837	2901.21.00	-- Ethylene	(2)	(2)											
838	2901.22.00	-- Propene (propylene)	(2)	(2)											
839	2901.23.00	-- Butene (butylene) and isomers thereof	(2)	(2)											
840	2901.24.00	-- Buta-1,3-diene and isoprene	(2)	(2)											
841	2901.29.10	--- Acetylene	(2)	(2)											
842	2901.29.90	--- Other	(2)	(2)											
843	2902.11.00	-- Cyclohexane	(2)	(2)											
844	2902.19.00	-- Other	(2)	(2)											
845	2902.20.00	- Benzene	(2)	(2)											
846	2902.30.00	- Toluene	(2)	(2)											
847	2902.41.00	-- o-Xylenes	(2)	(2)											
848	2902.42.00	-- m-Xylenes	(2)	(2)											
849	2902.43.00	-- p-Xylenes	(2)	(2)											
850	2902.44.00	-- Mixed xylene isomers	(2)	(2)											
851	2902.50.00	- Styrene	(2)	(2)											

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
852	2902.60.00	- Ethylbenzene	(2)	(2)											
853	2902.70.00	- Cumene	(2)	(2)											
854	2902.90.10	-- Dodecylbenzene	(2)	(2)											
855	2902.90.20	-- Other alkylbenzenes	(2)	(2)											
856	2902.90.90	-- Other	(2)	(2)											
857	2903.11.10	--- Methyl chloride	(2)	(2)											
858	2903.11.90	--- Other	(2)	(2)											
859	2903.12.00	-- Dichloromethane (methylene chloride)	(2)	(2)											
860	2903.13.00	-- Chloroform (trichloromethane)	(2)	(2)											
861	2903.14.00	-- Carbon tetrachloride						(2)(3)							
862	2903.15.00	-- Ethylene dichloride (ISO) (1,2-dichloroethane)	(2)	(2)											
863	2903.19.10	--- 1,2 - Dichloropropane (propylene dichloride) and dichlorobutanes						(2)(3)							
864	2903.19.20	--- 1,1,1-Trichloroethane (methyl chloroform)						(2)(3)							
865	2903.19.90	--- Other						(2)(3)							
866	2903.21.00	-- Vinyl chloride (chloroethylene)	(2)	(2)											
867	2903.22.00	-- Trichloroethylene	(2)	(2)											
868	2903.23.00	-- Tetrachloroethylene (perchloroethylene)	(2)	(2)											
869	2903.29.00	-- Other	(2)	(2)											
870	2903.31.00	-- Ethylene dibromide (ISO) (1,2-dibromoethane)						(2)(3)							
871	2903.39.10	--- Methyl bromide						(2)(3)							
872	2903.39.90	--- Other						(2)(3)							
873	2903.71.00	-- Chlorodifluoromethane						(2)(3)							
874	2903.72.00	-- Dichlorotrifluoroethanes						(2)(3)							
875	2903.73.00	-- Dichlorofluoroethanes						(2)(3)							
876	2903.74.00	-- Chlorodifluoroethanes						(2)(3)							
877	2903.75.00	-- Dichloropentafluoropropanes						(2)(3)							
878	2903.76.00	-- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes						(2)(3)							
879	2903.77.00	-- Other, perhalogenated only with fluorine and chlorine						(2)(3)							
880	2903.78.00	-- Other perhalogenated derivatives						(2)(3)							

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
881	2903.79.00	-- Other							(2)(3)						
882	2903.81.00	-- 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	(2)	(2)											
883	2903.82.00	-- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	(2)	(2)											
884	2903.89.00	-- Other	(2)	(2)											
885	2903.91.00	-- Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	(2)	(2)											
886	2903.92.00	-- Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	(2)	(2)											
887	2903.99.00	-- Other	(2)	(2)											
888	2904.10.00	- Derivatives containing only sulpho groups, their salts and ethyl esters	(2)	(2)											
889	2904.20.10	-- Trinitrotoluene	(2)	(2)											
890	2904.20.90	-- Other	(2)	(2)											
891	2904.90.00	- Other	(2)	(2)											
892	2905.11.00	-- Methanol (methyl alcohol)	(2)	(2)											
893	2905.12.00	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	(2)	(2)											
894	2905.13.00	-- Butan-1-ol (n-butyl alcohol)	(2)	(2)											
895	2905.14.00	-- Other butanols	(2)	(2)											
896	2905.16.00	-- Octanol (octyl alcohol) and isomers thereof	(2)	(2)											
897	2905.17.00	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	(2)	(2)											
898	2905.19.00	-- Other	(2)	(2)											
899	2905.22.00	-- Acyclic terpene alcohols	(2)	(2)											
900	2905.29.00	-- Other	(2)	(2)											
901	2905.31.00	-- Ethylene glycol (ethanediol)	(2)	(2)											
902	2905.32.00	-- Propylene glycol (propane-1,2-diol)	(2)	(2)											
903	2905.39.00	-- Other	(2)	(2)											
904	2905.41.00	-- 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	(2)	(2)											
905	2905.42.00	-- Pentaerythritol	(2)	(2)											
906	2905.43.00	-- Mannitol	(2)	(2)											

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
907	2905.44.00	-- D-glucitol (sorbitol)	(2)	(2)											
908	2905.45.00	-- Glycerol	(2)	(2)											
909	2905.49.00	-- Other	(2)	(2)											
910	2905.51.00	-- Ethchlorvynol (INN)	(2)	(2)											
911	2905.59.00	-- Other	(2)	(2)											
912	2906.11.00	-- Menthol	(2)	(2)											
913	2906.12.00	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	(2)	(2)											
914	2906.13.00	-- Sterols and inositols	(2)	(2)											
915	2906.19.00	-- Other	(2)	(2)											
916	2906.21.00	-- Benzyl alcohol	(2)	(2)											
917	2906.29.00	-- Other	(2)	(2)											
918	2907.11.00	-- Phenol (hydroxybenzene) and its salts	(2)	(2)											
919	2907.12.00	-- Cresols and their salts	(2)	(2)											
920	2907.13.00	-- Octylphenol, nonylphenol and their isomers; salts thereof	(2)	(2)											
921	2907.15.00	-- Naphthols and their salts	(2)	(2)											
922	2907.19.00	-- Other	(2)	(2)											
923	2907.21.00	-- Resorcinol and its salts	(2)	(2)											
924	2907.22.00	-- Hydroquinone (quinol) and its salts	(2)	(2)											
925	2907.23.00	-- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	(2)	(2)											
926	2907.29.10	--- Phenol-alcohols	(2)	(2)											
927	2907.29.90	--- Other	(2)	(2)											
928	2908.11.00	-- Pentachlorophenol (ISO)	(2)	(2)											
929	2908.19.00	-- Other	(2)	(2)											
930	2908.91.00	-- Dinoseb (ISO) and its salts	(2)	(2)											
931	2908.92.00	-- 4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts	(2)	(2)											
932	2908.99.00	-- Other	(2)	(2)											
933	2909.11.00	-- Diethyl ether	(2)	(2)											
934	2909.19.00	-- Other	(2)	(2)											
935	2909.20.00	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	(2)	(2)											

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
936	2909.30.00	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	(2)	(2)											
937	2909.41.00	-- 2,2'-Oxydiethanol (diethylene glycol, digol)	(2)	(2)											
938	2909.43.00	-- Monobutyl ethers of ethylene glycol or of diethylene glycol	(2)	(2)											
939	2909.44.00	-- Other monoalkylethers of ethylene glycol or of diethylene glycol	(2)	(2)											
940	2909.49.00	-- Other	(2)	(2)											
941	2909.50.00	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	(2)	(2)											
942	2909.60.00	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	(2)	(2)											
943	2910.10.00	- Oxirane (ethylene oxide)	(2)	(2)											
944	2910.20.00	- Methyloxirane (propylene oxide)	(2)	(2)											
945	2910.30.00	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	(2)	(2)											
946	2910.40.00	- Dieldrin (ISO, INN)	(2)	(2)											
947	2910.90.00	- Other	(2)	(2)											
948	2911.00.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	(2)	(2)											
949	2912.11.10	- - - Formalin	(2)	(2)											
950	2912.11.90	- - - Other	(2)	(2)											
951	2912.12.00	-- Ethanal (acetaldehyde)	(2)	(2)											
952	2912.19.10	- - - Butanal	(2)	(2)											
953	2912.19.90	- - - Other	(2)	(2)											
954	2912.21.00	-- Benzaldehyde	(2)	(2)											
955	2912.29.00	-- Other	(2)	(2)											
956	2912.41.00	-- Vanillin (4-hydroxy-3-methoxybenzaldehyde)	(2)	(2)											
957	2912.42.00	-- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	(2)	(2)											
958	2912.49.00	-- Other	(2)	(2)											
959	2912.50.00	- Cyclic polymers of aldehydes	(2)	(2)											

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
960	2912.60.00	- Paraformaldehyde	(2)	(2)											
961	2913.00.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	(2)	(2)											
962	2914.11.00	-- Acetone	(2)	(2)											
963	2914.12.00	-- Butanone (methyl ethyl ketone)	(2)	(2)											
964	2914.13.00	-- 4-Methylpentan-2-one (methyl isobutyl ketone)	(2)	(2)											
965	2914.19.00	-- Other	(2)	(2)											
966	2914.22.00	-- Cyclohexanone and methylcyclohexanones	(2)	(2)											
967	2914.23.00	-- Ionones and methylionones	(2)	(2)											
968	2914.29.10	--- Camphor	(2)	(2)											
969	2914.29.90	--- Other	(2)	(2)											
970	2914.31.00	-- Phenylacetone (phenylpropan-2-one)	(2)	(2)											
971	2914.39.00	-- Other	(2)	(2)											
972	2914.40.00	- Ketone-alcohols and ketone-aldehydes	(2)	(2)											
973	2914.50.00	- Ketone-phenols and ketones with other oxygen function	(2)	(2)											
974	2914.61.00	-- Anthraquinone	(2)	(2)											
975	2914.69.00	-- Other	(2)	(2)											
976	2914.70.00	- Halogenated, sulphonated, nitrated or nitrosated derivatives	(2)	(2)											
977	2915.11.00	-- Formic acid	(2)	(2)											
978	2915.12.00	-- Salts of formic acid	(2)	(2)											
979	2915.13.00	-- Esters of formic acid	(2)	(2)											
980	2915.21.00	-- Acetic acid	(2)	(2)											
981	2915.24.00	-- Acetic anhydride	(2)	(2)											
982	2915.29.10	--- Sodium acetate; cobalt acetates	(2)	(2)											
983	2915.29.90	--- Other	(2)	(2)											
984	2915.31.00	-- Ethyl acetate	(2)	(2)											
985	2915.32.00	-- Vinyl acetate	(2)	(2)											
986	2915.33.00	-- n-Butyl acetate	(2)	(2)											
987	2915.36.00	-- Dinoseb (ISO) acetate	(2)	(2)											
988	2915.39.10	--- Isobutyl acetate	(2)	(2)											
989	2915.39.20	--- 2 - Ethoxyethyl acetate	(2)	(2)											

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
990	2915.39.90	- - - Other	(2)	(2)											
991	2915.40.00	- Mono-, di- or trichloroacetic acids, their salts and esters	(2)	(2)											
992	2915.50.00	- Propionic acid, its salts and esters	(2)	(2)											
993	2915.60.00	- Butanoic acids, pentanoic acids, their salts and esters	(2)	(2)											
994	2915.70.10	- - Palmitic acid, its salts and esters	(2)	(2)											
995	2915.70.20	- - Stearic acid	(2)	(2)											
996	2915.70.30	- - Salts and esters of stearic acid	(2)	(2)											
997	2915.90.10	- - Acetyl chloride	(2)	(2)											
998	2915.90.20	- - Lauric acid, myristic acid, their salts and esters	(2)	(2)											
999	2915.90.90	- - Other	(2)	(2)											
1000	2916.11.00	- - Acrylic acid and its salts	(2)	(2)											
1001	2916.12.00	- - Esters of acrylic acid	(2)	(2)											
1002	2916.13.00	- - Methacrylic acid and its salts	(2)	(2)											
1003	2916.14.10	- - - Methyl methacrylate	(2)	(2)											
1004	2916.14.90	- - - Other	(2)	(2)											
1005	2916.15.00	- - Oleic, linoleic or linolenic acids, their salts and esters	(2)	(2)											
1006	2916.16.00	-- Binapacryl (ISO)	(2)	(2)											
1007	2916.19.00	- - Other	(2)	(2)											
1008	2916.20.00	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	(2)	(2)											
1009	2916.31.00	- - Benzoic acid, its salts and esters	(2)	(2)											
1010	2916.32.00	- - Benzoyl peroxide and benzoyl chloride	(2)	(2)											
1011	2916.34.00	- - Phenylacetic acid and its salts	(2)	(2)											
1012	2916.39.10	- - - 2,4-Dichlorophenyl acetic acid and its salts and esters	(2)	(2)											
1013	2916.39.20	- - - Esters of phenylacetic acid	(2)	(2)											
1014	2916.39.90	- - - Other	(2)	(2)											
1015	2917.11.00	- - Oxalic acid, its salts and esters	(2)	(2)											
1016	2917.12.10	- - - Dioctyl adipate	(2)	(2)											
1017	2917.12.90	- - - Other	(2)	(2)											

Unofficial Translation

No.	Description	Import and Export Treatment													
		MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other	
1018	2917.13.00	-- Azelaic acid, sebacic acid, their salts and esters	(2)	(2)											
1019	2917.14.00	-- Maleic anhydride	(2)	(2)											
1020	2917.19.00	-- Other	(2)	(2)											
1021	2917.20.00	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	(2)	(2)											
1022	2917.32.00	-- Dioctyl orthophthalates	(2)	(2)											
1023	2917.33.00	-- Dinonyl or didecyl orthophthalates	(2)	(2)											
1024	2917.34.10	--- Dibutyl orthophthalates	(2)	(2)											
1025	2917.34.90	--- Other	(2)	(2)											
1026	2917.35.00	-- Phthalic anhydride	(2)	(2)											
1027	2917.36.00	-- Terephthalic acid and its salts	(2)	(2)											
1028	2917.37.00	-- Dimethyl terephthalate	(2)	(2)											
1029	2917.39.10	--- Trioctyltrimellitate	(2)	(2)											
1030	2917.39.20	--- Other phthalic compounds of a kind used as plasticisers and esters of phthalic anhydride	(2)	(2)											
1031	2917.39.90	--- Other	(2)	(2)											
1032	2918.11.00	-- Lactic acid, its salts and esters	(2)	(2)											
1033	2918.12.00	-- Tartaric acid	(2)	(2)											
1034	2918.13.00	-- Salts and esters of tartaric acid	(2)	(2)											
1035	2918.14.00	-- Citric acid	(2)	(2)											
1036	2918.15.10	--- Calcium citrate	(2)	(2)											
1037	2918.15.90	--- Other	(2)	(2)											
1038	2918.16.00	-- Gluconic acid, its salts and esters	(2)	(2)											
1039	2918.18.00	-- Chlorobenzilate (ISO)	(2)	(2)											
1040	2918.19.00	-- Other	(2)	(2)											
1041	2918.21.00	-- Salicylic acid and its salts	(2)	(2)											
1042	2918.22.00	-- O-Acetylsalicylic acid, its salts and esters	(2)	(2)											
1043	2918.23.00	-- Other esters of salicylic acid and their salts	(2)	(2)											
1044	2918.29.10	--- Alkyl sulphonate ester of phenol	(2)	(2)											
1045	2918.29.90	--- Other	(2)	(2)											

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1046	2918.30.00	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	(2)	(2)											
1047	2918.91.00	- - 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salt and esters	(2)	(2)											
1048	2918.99.00	- - Other	(2)	(2)											
1049	2919.10.00	- Tris(2,3-dibromopropyl) phosphate	(2)	(2)											
1050	2919.90.00	- Other	(2)	(2)											
1051	2920.11.00	- - Parathion (ISO) and parathion-methyl (ISO) (methylparathion)	(2)	(2)											
1052	2920.19.00	- - Other	(2)	(2)											
1053	2920.90.10	- - Dimethyl sulphate	(2)	(2)											
1054	2920.90.90	- - Other	(2)	(2)											
1055	2921.11.00	- - Methylamine, di- or trimethylamine and their salts	(2)	(2)											
1056	2921.19.00	- - Other	(2)	(2)											
1057	2921.21.00	- - Ethylenediamine and its salts	(2)	(2)											
1058	2921.22.00	- - Hexamethylenediamine and its salts	(2)	(2)											
1059	2921.29.00	- - Other	(2)	(2)											
1060	2921.30.00	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	(2)	(2)											
1061	2921.41.00	- - Aniline and its salts	(2)	(2)											
1062	2921.42.00	- - Aniline derivatives and their salts	(2)	(2)											
1063	2921.43.00	- - Toluidines and their derivatives; salts thereof	(2)	(2)											
1064	2921.44.00	- - Diphenylamine and its derivatives; salts thereof	(2)	(2)											
1065	2921.45.00	- - 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	(2)	(2)											
1066	2921.46.00	- - Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	(2)	(2)											

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1067	2921.49.00	-- Other	(2)	(2)											
1068	2921.51.00	-- o-, m-, p-Phenylenediamine, diaminotoluenes and their derivatives; salts thereof	(2)	(2)											
1069	2921.59.00	-- Other	(2)	(2)											
1070	2922.11.00	-- Monoethanolamine and its salts	(2)	(2)											
1071	2922.12.00	-- Diethanolamine and its salts	(2)	(2)											
1072	2922.13.00	-- Triethanolamine and its salts	(2)	(2)											
1073	2922.14.00	-- Dextropropoxyphene (INN) and its salts	(2)	(2)											
1074	2922.19.10	-- - Ethambutol and its salts, esters and other derivatives suitable for the production of anti-tuberculosis preparations	(2)	(2)											
1075	2922.19.20	--- D-2-Amino-n-butyl-alcohol	(2)	(2)											
1076	2922.19.90	--- Other	(2)	(2)											
1077	2922.21.00	-- Aminohydroxynaphthalenesulphonic acids and their salts	(2)	(2)											
1078	2922.29.00	-- Other	(2)	(2)											
1079	2922.31.00	-- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	(2)	(2)											
1080	2922.39.00	-- Other	(2)	(2)											
1081	2922.41.00	-- Lysine and its esters; salts thereof	(2)	(2)											
1082	2922.42.10	--- Glutamic acid	(2)	(2)											
1083	2922.42.20	--- Monosodium glutamate (MSG)	(2)	(2)											
1084	2922.42.90	--- Other salts	(2)	(2)											
1085	2922.43.00	-- Anthranilic acid and its salts	(2)	(2)											
1086	2922.44.00	-- Tilidine (INN) and its salts	(2)	(2)											
1087	2922.49.10	--- Mefenamic acid and its salts	(2)	(2)											
1088	2922.49.90	--- Other	(2)	(2)											
1089	2922.50.10	-- p-Aminosalicylic acid and its salts, esters and other derivatives	(2)	(2)											
1090	2922.50.90	-- Other	(2)	(2)											
1091	2923.10.00	- Choline and its salts	(2)	(2)											
1092	2923.20.10	-- Lecithins, whether or not chemically defined	(2)	(2)											
1093	2923.20.90	-- Other	(2)	(2)											
1094	2923.90.00	- Other	(2)	(2)											

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1095	2924.11.00	-- Meprobamate (INN)	(2)	(2)											
1096	2924.12.00	-- Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	(2)	(2)											
1097	2924.19.00	-- Other	(2)	(2)											
1098	2924.21.10	--- 4-Ethoxyphenylurea (dulcin)	(2)	(2)											
1099	2924.21.20	--- Diuron and monuron	(2)	(2)											
1100	2924.21.90	--- Other	(2)	(2)											
1101	2924.23.00	-- 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	(2)	(2)											
1102	2924.24.00	-- Ethinamate (INN)	(2)	(2)											
1103	2924.29.10	--- Aspartame	(2)	(2)											
1104	2924.29.20	--- Butylphenylmethyl carbamate; methyl isopropyl phenyl carbamate	(2)	(2)											
1105	2924.29.90	--- Other	(2)	(2)											
1106	2925.11.00	-- Saccharin and its salts	(2)	(2)											
1107	2925.12.00	-- Glutethimide (INN)	(2)	(2)											
1108	2925.19.00	-- Other	(2)	(2)											
1109	2925.21.00	-- Chlordimeform (ISO)	(2)	(2)											
1110	2925.29.00	-- Other	(2)	(2)											
1111	2926.10.00	- Acrylonitrile	(2)	(2)											
1112	2926.20.00	- 1-Cyanoguanidine (dicyandiamide)	(2)	(2)											
1113	2926.30.00	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4, 4-diphenylbutane)	(2)	(2)											
1114	2926.90.00	- Other	(2)	(2)											
1115	2927.00.10	- Azodicarbonamide	(2)	(2)											
1116	2927.00.90	- Other	(2)	(2)											
1117	2928.00.10	- Linuron	(2)	(2)											
1118	2928.00.90	- Other	(2)	(2)											
1119	2929.10.10	-- Diphenylmethane diisocyanate (MDI)	(2)	(2)											
1120	2929.10.20	-- Toluene diisocyanate	(2)	(2)											
1121	2929.10.90	-- Other	(2)	(2)											
1122	2929.90.10	-- Sodium cyclamate	(2)	(2)											
1123	2929.90.20	-- Other cyclamates	(2)	(2)											
1124	2929.90.90	-- Other	(2)	(2)											

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1125	2930.20.00	- Thiocarbamates and dithiocarbamates	(2)	(2)											
1126	2930.30.00	- Thiuram mono-, di- or tetrasulphides	(2)	(2)											
1127	2930.40.00	- Methionine	(2)	(2)											
1128	2930.50.00	- Captafol (ISO) and methamidophos (ISO)	(2)	(2)											
1129	2930.90.10	- - Dithiocarbonates	(2)	(2)											
1130	2930.90.90	- - Other	(2)	(2)											
1131	2931.10.10	- - Tetramethyl lead	(2)	(2)											
1132	2931.10.20	- - Tetraethyl lead	(2)	(2)											
1133	2931.20.00	- Tributyltin compounds	(2)	(2)											
1134	2931.90.20	- - N-(phosphonomethyl) glycine and salts thereof	(2)	(2)											
1135	2931.90.30	- - Ethephone	(2)	(2)											
1136	2931.90.41	- - - In liquid form	(2)	(2)											
1137	2931.90.49	- - - Other	(2)	(2)											
1138	2931.90.90	- - Other	(2)	(2)											
1139	2932.11.00	- - Tetrahydrofuran	(2)	(2)											
1140	2932.12.00	- - 2-Furaldehyde (furfuraldehyde)	(2)	(2)											
1141	2932.13.00	- - Furfuryl alcohol and tetrahydrofurfuryl alcohol	(2)	(2)											
1142	2932.19.00	- - Other	(2)	(2)											
1143	2932.20.00	- Lactones	(2)	(2)											
1144	2932.91.00	- - Isosafrole	(2)	(2)											
1145	2932.92.00	- - 1-(1,3-Benzodioxol-5-yl)propan-2-one	(2)	(2)											
1146	2932.93.00	- - Piperonal	(2)	(2)											
1147	2932.94.00	- - Safrole	(2)	(2)											
1148	2932.95.00	- - Tetrahydrocannabinols (all isomers)	(2)	(2)											
1149	2932.99.10	- - - Carbofuran	(2)	(2)											
1150	2932.99.90	- - - Other	(2)	(2)											
1151	2933.11.10	- - - Dipyrone (analgin)	(2)	(2)											
1152	2933.11.90	- - - Other	(2)	(2)											
1153	2933.19.00	- - Other	(2)	(2)											
1154	2933.21.00	- - Hydantoin and its derivatives	(2)	(2)											
1155	2933.29.10	- - - Cimetidine	(2)	(2)											
1156	2933.29.90	- - - Other	(2)	(2)											

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1157	2933.31.00	-- Pyridine and its salts	(2)	(2)											
1158	2933.32.00	-- Piperidine and its salts	(2)	(2)											
1159	2933.33.00	-- Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	(2)	(2)											
1160	2933.39.10	--- Chlorpheniramine and isoniazid	(2)	(2)											
1161	2933.39.30	--- Paraquat salts	(2)	(2)											
1162	2933.39.90	--- Other	(2)	(2)											
1163	2933.41.00	-- Levorphanol (INN) and its salts	(2)	(2)											
1164	2933.49.00	-- Other	(2)	(2)											
1165	2933.52.00	-- Malonylurea (barbituric acid) and its salts	(2)	(2)											
1166	2933.53.00	-- Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbitol (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutobarbitol (INN), secobarbitol (INN) and vinylbitol (INN); salts thereof	(2)	(2)											
1167	2933.54.00	-- Other derivatives of malonylurea (barbituric acid); salts thereof	(2)	(2)											
1168	2933.55.00	-- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	(2)	(2)											
1169	2933.59.10	--- Diazinon	(2)	(2)											
1170	2933.59.90	--- Other	(2)	(2)											
1171	2933.61.00	-- Melamine	(2)	(2)											
1172	2933.69.00	-- Other	(2)	(2)											
1173	2933.71.00	-- 6-Hexanelactam (epsilon-caprolactam)	(2)	(2)											
1174	2933.72.00	-- Clobazam (INN) and methypylon (INN)	(2)	(2)											
1175	2933.79.00	-- Other lactams	(2)	(2)											

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment											
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1176	2933.91.00	- - Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	(2)	(2)										
1177	2933.99.10	- - - Mebendazole or parbendazole	(2)	(2)										
1178	2933.99.90	- - - Other	(2)	(2)										
1179	2934.10.00	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	(2)	(2)										
1180	2934.20.00	- Compounds containing in the structure a benzothiazole ring system (whether or not hydrogenated), not further fused	(2)	(2)										
1181	2934.30.00	- Compounds containing in the structure a phenothiazine ring system (whether or not hydrogenated), not further fused	(2)	(2)										
1182	2934.91.00	- - Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	(2)	(2)										
1183	2934.99.10	- - - Nucleic acid and its salts	(2)	(2)										
1184	2934.99.20	- - - Sultones; sultams; diltiazem	(2)	(2)										
1185	2934.99.30	- - - 6-Aminopenicillanic acid	(2)	(2)										
1186	2934.99.40	- - - 3-Azido-3-deoxythymidine	(2)	(2)										
1187	2934.99.50	- - - Oxadiazon, with a minimum purity of 94%	(2)	(2)										
1188	2934.99.90	- - - Other	(2)	(2)										

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1189	2935.00.00	Sulphonamides.	(2)	(2)											
1190	2936.21.00	-- Vitamin A and their derivatives	(2)	(2)											
1191	2936.22.00	-- Vitamin B1 and its derivatives	(2)	(2)											
1192	2936.23.00	-- Vitamin B2 and its derivatives	(2)	(2)											
1193	2936.24.00	-- D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	(2)	(2)											
1194	2936.25.00	-- Vitamin B6 and its derivatives	(2)	(2)											
1195	2936.26.00	-- Vitamin B12 and its derivatives	(2)	(2)											
1196	2936.27.00	-- Vitamin C and its derivatives	(2)	(2)											
1197	2936.28.00	-- Vitamin E and its derivatives	(2)	(2)											
1198	2936.29.00	-- Other vitamins and their derivatives	(2)	(2)											
1199	2936.90.00	- Other, including natural concentrates	(2)	(2)											
1200	2937.11.00	-- Somatotropin, its derivatives and structural analogues	(2)	(2)											
1201	2937.12.00	-- Insulin and its salts	(2)	(2)											
1202	2937.19.00	-- Other	(2)	(2)											
1203	2937.21.00	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	(2)	(2)											
1204	2937.22.00	-- Halogenated derivatives of corticosteroidal hormones	(2)	(2)											
1205	2937.23.00	-- Oestrogens and progestogens	(2)	(2)											
1206	2937.29.00	-- Other	(2)	(2)											
1207	2937.50.00	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	(2)	(2)											
1208	2937.90.10	-- Of oxygen-function amino-compounds	(2)	(2)											
1209	2937.90.90	-- Other	(2)	(2)											
1210	2938.10.00	- Rutoside (rutin) and its derivatives	(2)	(2)											
1211	2938.90.00	- Other	(2)	(2)											
1212	2939.11.10	-- - Concentrates of poppy straw and salts thereof	(2)	(2)											
1213	2939.11.90	-- - Other	(2)	(2)											
1214	2939.19.00	-- Other	(2)	(2)											
1215	2939.20.10	-- Quinine and its salts	(2)	(2)											
1216	2939.20.90	-- Other	(2)	(2)											

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1217	2939.30.00	- Caffeine and its salts	(2)	(2)											
1218	2939.41.00	-- Ephedrine and its salts	(2)	(2)											
1219	2939.42.00	-- Pseudoephedrine (INN) and its salts	(2)	(2)											
1220	2939.43.00	-- Cathine (INN) and its salts	(2)	(2)											
1221	2939.44.00	-- Norephedrine and its salts	(2)	(2)											
1222	2939.49.00	-- Other	(2)	(2)											
1223	2939.51.00	-- Fenetylline (INN) and its salts	(2)	(2)											
1224	2939.59.00	-- Other	(2)	(2)											
1225	2939.61.00	-- Ergometrine (INN) and its salts	(2)	(2)											
1226	2939.62.00	-- Ergotamine(INN) and its salts	(2)	(2)											
1227	2939.63.00	-- Lysergic acid and its salts	(2)	(2)											
1228	2939.69.00	-- Other	(2)	(2)											
1229	2939.91.10	--- Cocaine and its derivatives	(2)	(2)											
1230	2939.91.90	--- Other	(2)	(2)											
1231	2939.99.10	--- Nicotine sulphate	(2)	(2)											
1232	2939.99.90	--- Other	(2)	(2)											
1233	2940.00.00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.	(2)	(2)											
1234	2941.10.11	--- Non-sterile	(2)	(2)											
1235	2941.10.19	--- Other	(2)	(2)											
1236	2941.10.20	-- Ampicillin and its salts	(2)	(2)											
1237	2941.10.90	-- Other	(2)	(2)											
1238	2941.20.00	- Streptomycins and their derivatives; salts thereof	(2)	(2)											
1239	2941.30.00	- Tetracyclines and their derivatives; salts thereof	(2)	(2)											
1240	2941.40.00	- Chloramphenicol and its derivatives; salts thereof	(2)	(2)											
1241	2941.50.00	- Erythromycin and its derivatives; salts thereof	(2)	(2)											
1242	2941.90.00	- Other	(2)	(2)											
1243	2942.00.00	Other organic compounds.	(2)	(2)											

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1244	3001.20.00	- Extracts of glands or other organs or of their secretions		(2)(3)											
1245	3001.90.00	- Other		(2)(3)											
1246	3002.10.10	-- Plasma protein solutions		(2)(3)											
1247	3002.10.30	-- Antisera and immunological products, whether or not modified or obtained by means of biotechnological processes	(2)	(2)(3)											(E)
1248	3002.10.40	-- Haemoglobin powder		(2)(3)											
1249	3002.10.90	-- Other		(2)(3)											
1250	3002.20.10	-- Tetanus toxoid		(2)(3)											
1251	3002.20.20	-- Pertussis, measles, meningitis or polio vaccines		(2)(3)											
1252	3002.20.90	-- Other		(2)(3)											
1253	3002.30.00	- Vaccines for veterinary medicine				(2)(3)									
1254	3002.90.00	- Other		(2)(3)											
1255	3003.10.10	-- Containing amoxicillin (INN) or its salts		(2)(3)											
1256	3003.10.20	-- Containing ampicillin (INN) or its salts		(2)(3)											
1257	3003.10.90	-- Other		(2)(3)											
1258	3003.20.00	- Containing other antibiotics		(2)(3)											
1259	3003.31.00	-- Containing insulin		(2)(3)											
1260	3003.39.00	-- Other		(2)(3)											
1261	3003.40.00	- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics		(2)(3)											
1262	3003.90.00	- Other		(2)(3)											
1263	3004.10.15	--- Containing penicillin G (excluding penicillin G benzathine), phenoxymethyl penicillin or salts thereof		(2)(3)											
1264	3004.10.16	--- Containing ampicillin, amoxycillin or salts thereof, of a kind taken orally		(2)(3)											
1265	3004.10.19	--- Other		(2)(3)											
1266	3004.10.21	--- In ointment form		(2)(3)											
1267	3004.10.29	--- Other		(2)(3)											
1268	3004.20.10	-- Containing gentamycin, lincomycin, sulfamethoxazole or their derivatives, of a kind taken orally or in ointment form		(2)(3)											

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1269	3004.20.31	- - - Of a kind taken orally		(2)(3)											
1270	3004.20.32	- - - In ointment form		(2)(3)											
1271	3004.20.39	- - - Other		(2)(3)											
1272	3004.20.71	- - - Of a kind taken orally or in ointment form		(2)(3)											
1273	3004.20.79	- - - Other		(2)(3)											
1274	3004.20.91	- - - Of a kind taken orally or in ointment form		(2)(3)											
1275	3004.20.99	- - - Other		(2)(3)											
1276	3004.31.00	-- Containing insulin		(2)(3)											
1277	3004.32.10	- - - Containing dexamethasone or their derivatives		(2)(3)											
1278	3004.32.40	- - - Containing hydrocortisone sodium succinate or fluocinolone acetonide		(2)(3)											
1279	3004.32.90	- - - Other		(2)(3)											
1280	3004.39.00	-- Other		(2)(3)											
1281	3004.40.10	-- Containing morphine or its derivatives, for injection		(2)(3)											
1282	3004.40.20	-- Containing quinine hydrochloride or dihydroquinine chloride, for injection		(2)(3)											
1283	3004.40.30	-- Containing quinine sulphate or bisulphate, of a kind taken orally		(2)(3)											
1284	3004.40.40	-- Containing quinine or its salts or other antimalarial substances, other than goods of subheading 3004.40.20 or 3004.40.30		(2)(3)											
1285	3004.40.50	-- Containing papaverine or berberine, of a kind taken orally		(2)(3)											
1286	3004.40.60	-- Containing theophylline, of a kind taken orally		(2)(3)											
1287	3004.40.70	-- Containing atropine sulphate		(2)(3)											
1288	3004.40.90	-- Other		(2)(3)											
1289	3004.50.10	-- Of a kind suitable for children, in syrup form		(2)(3)											
1290	3004.50.21	- - - Of a kind taken orally		(2)(3)											
1291	3004.50.29	- - - Other		(2)(3)											
1292	3004.50.91	- - - Containing vitamin A, B or C		(2)(3)											
1293	3004.50.99	- - - Other		(2)(3)											
1294	3004.90.10	-- Transdermal therapeutic system patches for the treatment of cancer or heart diseases		(2)(3)											

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1295	3004.90.20	-- Closed sterile water for inhalation, pharmaceutical grade		(2)(3)											
1296	3004.90.30	-- Antiseptics		(2)(3)											
1297	3004.90.41	--- Containing procaine hydrochloride		(2)(3)											
1298	3004.90.49	--- Other		(2)(3)											
1299	3004.90.51	--- Containing acetylsalicylic acid, paracetamol or dipyron (INN), of a kind taken orally		(2)(3)											
1300	3004.90.52	--- Containing chlorpheniramine maleate		(2)(3)											
1301	3004.90.53	--- Containing diclofenac, of a kind taken orally		(2)(3)											
1302	3004.90.54	--- Containing piroxicam (INN) or ibuprofen		(2)(3)											
1303	3004.90.55	--- Other, in liniment form		(2)(3)											
1304	3004.90.59	--- Other		(2)(3)											
1305	3004.90.61	--- Containing artemisinin, artesunate or chloroquine		(2)(3)											
1306	3004.90.62	--- Containing primaquine		(2)(3)											
1307	3004.90.63	---- Herbal medicaments		(2)(3)											
1308	3004.90.69	---- Other		(2)(3)											
1309	3004.90.71	--- Containing piperazine or mebendazole (INN)		(2)(3)											
1310	3004.90.72	---- Herbal medicaments		(2)(3)											
1311	3004.90.79	---- Other		(2)(3)											
1312	3004.90.81	--- Containing deferoxamine, for injection		(2)(3)											
1313	3004.90.82	--- Anti HIV/AIDS medicaments		(2)(3)											
1314	3004.90.89	--- Other		(2)(3)											
1315	3004.90.91	--- Containing sodium chloride or glucose, for infusion		(2)(3)											
1316	3004.90.92	--- Containing sorbitol or salbutamol, for infusion		(2)(3)											
1317	3004.90.93	--- Containing sorbitol or salbutamol, in other forms		(2)(3)											
1318	3004.90.99	---- Other		(2)(3)											(E)
1319	3005.10.10	-- Impregnated or coated with pharmaceutical substances		(2)(3)											
1320	3005.10.90	-- Other		(2)(3)											

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment											
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1321	3006.10.10	-- Sterile absorbable surgical or dental yarn; sterile surgical or dental adhesion barriers, whether or not absorbable		(2)(3)										
1322	3006.10.90	-- Other		(2)(3)										
1323	3006.20.00	- Blood-grouping reagents		(2)(3)										
1324	3006.30.10	-- Barium sulphate, of a kind taken orally		(2)(3)										
1325	3006.30.20	-- Reagents of microbial origin, of a kind suitable for veterinary biological diagnosis				(2)(3)								
1326	3006.30.30	-- Other microbial diagnostic reagents		(2)(3)										
1327	3006.30.90	-- Other		(2)(3)										
1328	3006.40.10	-- Dental cements and other dental fillings		(2)(3)										
1329	3006.40.20	-- Bone reconstruction cements		(2)(3)										
1330	3006.50.00	- First-aid boxes and kits		(2)(3)										
1331	3006.60.00	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides		(2)(3)										
1332	3006.70.00	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments		(2)(3)										
1333	3006.91.00	-- Appliances identifiable for ostomy use		(2)(3)										
1334	3006.92.10	--- Of medicaments for the treatment of cancer, HIV/AIDS or other intractable diseases						(3)(4)						(2) (3)
1335	3006.92.90	--- Other						(3)(4)						(2) (3)
1336	3101.00.11	-- Supplement fertilisers in liquid form, not chemically treated				(2)(3)								
1337	3101.00.12	-- Other, chemically treated				(2) (3)								
1338	3101.00.19	-- Other				(2) (3)								
1339	3101.00.91	-- Supplement fertilisers in liquid form, not chemically treated				(2) (3)								
1340	3101.00.92	-- Other, of animal origin (other than guano), chemically treated				(2) (3)								
1341	3101.00.99	-- Other				(2) (3)								
1342	3102.10.00	- Urea, whether or not in aqueous solution				(2) (3)								

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1343	3102.21.00	- - Ammonium sulphate				(2) (3)									
1344	3102.29.00	- - Other				(2) (3)									
1345	3102.30.00	- Ammonium nitrate, whether or not in aqueous solution				(2) (3)									
1346	3102.40.00	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances				(2) (3)									
1347	3102.50.00	- Sodium nitrate				(2) (3)									
1348	3102.60.00	- Double salts and mixtures of calcium nitrate and ammonium nitrate				(2) (3)									
1349	3102.80.00	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution				(2) (3)									
1350	3102.90.00	- Other, including mixtures not specified in the foregoing subheadings				(2) (3)									
1351	3103.10.10	- - Feed grade				(2) (3)									
1352	3103.10.90	- - Other				(2) (3)									
1353	3103.90.10	- - Calcined phosphatic fertilisers				(2) (3)									
1354	3103.90.90	- - Other				(2) (3)									
1355	3104.20.00	- Potassium chloride				(2) (3)									
1356	3104.30.00	- Potassium sulphate				(2) (3)									
1357	3104.90.00	- Other				(2) (3)									
1358	3105.10.10	- - Superphosphates and calcined phosphatic fertilisers				(2) (3)									
1359	3105.10.20	- - Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium				(2) (3)									
1360	3105.10.90	- - Other				(2) (3)									
1361	3105.20.00	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium				(2) (3)									
1362	3105.30.00	- Diammonium hydrogenorthophosphate (diammonium phosphate)				(2) (3)									
1363	3105.40.00	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)				(2) (3)									

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment											
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1364	3105.51.00	-- Containing nitrates and phosphates				(2) (3)								
1365	3105.59.00	-- Other				(2) (3)								
1366	3105.60.00	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium				(2) (3)								
1367	3105.90.00	- Other				(2) (3)								
1368	3212.10.00	- Stamping foils	(2)											
1369	3212.90.11	--- Aluminium paste	(2)											
1370	3212.90.13	--- White lead dispersed in oil	(2)											
1371	3212.90.14	--- Other, for leather	(2)											
1372	3212.90.19	--- Other	(2)											
1373	3212.90.21	--- Of a kind used in the food or drink industries	(2)											
1374	3212.90.22	--- Other, dyes	(2)											
1375	3212.90.29	--- Other	(2)											
1376	3215.11.10	--- Ultra-violet curable inks	(2)											
1377	3215.11.90	--- Other	(2)											
1378	3215.19.00	-- Other	(2)											
1379	3501.90.20	-- Casein glues	(2)(3)											
1380	3503.00.11	-- Fish glues	(2)(3)											
1381	3503.00.19	-- Other	(2)(3)											
1382	3505.20.00	- Glues	(2)(3)											
1383	3506.10.00	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	(2) (3)											
1384	3507.10.00	- Rennet and concentrates thereof	(2)(3)											
1385	3507.90.00	- Other	(2)(3)											
1386	3601.00.00	Propellent powders.							(2) (3)					
1387	3602.00.00	Prepared explosives, other than propellent powders.							(2) (3)					
1388	3603.00.10	- Semi-fuses; elemented caps; signal tubes							(2) (3)					
1389	3603.00.20	- Safety fuses or detonating fuses							(2) (3)					
1390	3603.00.90	- Other							(2) (3)					
1391	3604.10.00	- Fireworks							(2) (3)					

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment														
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other		
1392	3604.90.20	- - Miniature pyrotechnic munitions and percussion caps for toys									(2) (3)						
1393	3604.90.30	- - Signalling flares or rockets									(2) (3)						
1394	3604.90.90	- - Other									(2) (3)						
1395	3606.10.00	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm3									(2) (3)						
1396	3606.90.10	- - Solid or semi-solid fuels, solidified alcohol and similar prepared fuels									(2) (3)						
1397	3606.90.30	- - Other ferro-cerium and other pyrophoric alloys in all forms									(2) (3)						
1398	3606.90.90	- - Other									(2) (3)						
1399	3804.00.10	- Concentrated sulphite lye				(2) (3)											
1400	3804.00.90	- Other				(2) (3)											
1401	3805.10.00	- Gum, wood or sulphate turpentine oils				(3)											
1402	3805.90.00	- Other				(3)											
1403	3806.10.00	- Rosin and resin acids			(2)(3)	(3)											
1404	3806.20.00	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts			(2)(3)	(3)											
1405	3806.30.10	- - In blocks			(2)(3)	(3)											
1406	3806.30.90	- - Other			(2)(3)	(3)											
1407	3806.90.10	- - Run gums in blocks			(2)(3)	(3)											
1408	3806.90.90	- - Other			(2)(3)	(3)											
1409	3807.00.00	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.			(2)(3)	(3)											
1410	3808.50.10	- - Insecticides				(2)(3)											(E)
1411	3808.50.21	- - - In aerosol containers				(2)(3)											
1412	3808.50.29	- - - Other				(2)(3)											
1413	3808.50.31	- - - In aerosol containers				(2)(3)											
1414	3808.50.39	- - - Other				(2)(3)											
1415	3808.50.40	- - Anti-sprouting products				(2)(3)											
1416	3808.50.50	- - Plant-growth regulators				(2)(3)											

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1417	3808.50.60	-- Disinfectants				(2)(3)									
1418	3808.50.91	--- Wood preservatives, being preparations other than surface coatings, containing insecticides or fungicides				(2)(3)									
1419	3808.50.99	--- Other				(2)(3)									
1420	3808.91.11	---- Containing 2-(1-Methylpropyl) phenol methylcarbamate)				(2)(3)									
1421	3808.91.19	---- Other				(2)(3)									
1422	3808.91.93	----- Having a deodorising function				(2)(3)									
1423	3808.91.99	----- Other				(2)(3)									
1424	3808.92.11	---- With a validamycin content not exceeding 3% by net weight				(2)(3)									
1425	3808.92.19	---- Other				(2)(3)									
1426	3808.92.90	--- Other				(2)(3)									
1427	3808.93.11	---- In aerosol containers				(2)(3)									
1428	3808.93.19	---- Other				(2)(3)									
1429	3808.93.20	--- Anti-sprouting products				(2)(3)									
1430	3808.93.30	--- Plant-growth regulators				(2)(3)									
1431	3808.94.10	--- Containing mixtures of coal tar acid and alkalis				(2)(3)									
1432	3808.94.20	--- Other, in aerosol containers				(2)(3)									
1433	3808.94.90	--- Other				(2)(3)									
1434	3808.99.10	--- Wood preservatives, containing insecticides or fungicides				(2)(3)									
1435	3808.99.90	--- Other				(2)(3)									
1436	3813.00.00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.							(2) (3)						
1437	3814.00.00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	(2) (3)												
1438	3821.00.10	- Prepared culture media for the development of micro-organisms		(2)(3)											
1439	3821.00.90	- Other		(2)(3)											
1440	3822.00.10	- Plates, sheets, film, foil and strip of plastics impregnated or coated with diagnostic or laboratory reagents		(2)(3)											

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1441	3822.00.20	- Paperboard, cellulose wadding and web of cellulose fibres impregnated or coated with diagnostic or laboratory reagents		(2)(3)											
1442	3822.00.30	- Sterilisation indicator strips and tapes		(2)(3)											
1443	3822.00.90	- Other		(2)(3)											
1444	3824.82.00	- - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	(2)												
1445	3824.83.00	- - Containing tris(2,3-dibromopropyl) phosphate	(2)												
1446	3824.90.40	- - Composite inorganic solvents	(2)												
1447	3824.90.50	- - Acetone oil		(2)(3)											
1448	3824.90.70	- - Other chemical preparations , of a kind used in the manufacture of foodstuff	(2)												
1449	3825.10.00	- Municipal waste						(3)(4)							
1450	3825.20.00	- Sewage sludge						(3)(4)							
1451	3825.30.10	- - Syringes, needles, cannulae and the like						(3)(4)							
1452	3825.30.90	- - Other						(3)(4)							
1453	3825.41.00	- - Halogenated						(3)(4)							
1454	3825.49.00	- - Other						(3)(4)							
1455	3825.50.00	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids						(3)(4)							
1456	3825.61.00	- - Mainly containing organic constituents						(3)(4)							
1457	3825.69.00	- - Other						(3)(4)							
1458	3825.90.00	- Other						(3)(4)							
1459	3926.90.41	- - - Police shields							(2)(3)						
1460	3926.90.55	- - - Plastic J-hooks or bunch blocks for detonators							(2)(3)						
1461	4001.10.11	- - - Centrifuge concentrate													(5)
1462	4001.10.19	- - - Other													(5)
1463	4001.10.21	- - - Centrifuge concentrate													(5)
1464	4001.10.29	- - - Other													(5)
1465	4001.21.90	- - - Other			(3)										
1466	4001.29.80	- - - Scrap (tree, earth or smoked) and cup lump						(3)(4)							

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1467	4004.00.00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.							(3)(4)						
1468	4017.00.10	- Floor tiles and wall tiles							(3)(4)						
1469	4017.00.20	- Other articles of hard rubber							(3)(4)						
1470	4017.00.90	- Other							(3)(4)						
1471	4101.20.10	- - Pre-tanned				(2)(3)									
1472	4101.20.90	- - Other				(2)(3)									
1473	4101.50.10	- - Pre-tanned				(2)(3)									
1474	4101.50.90	- - Other				(2)(3)									
1475	4101.90.10	- - Pre-tanned				(2)(3)									
1476	4101.90.90	- - Other				(2)(3)									
1477	4102.10.00	- With wool on				(2)(3)									
1478	4102.21.00	- - Pickled				(2)(3)									
1479	4102.29.10	- - - Pre-tanned				(2)(3)									
1480	4102.29.90	- - - Other				(2)(3)									
1481	4103.20.10	- - Pre-tanned				(2)(3)									
1482	4103.20.90	- - Other				(2)(3)									
1483	4103.30.00	- Of swine				(2)(3)									
1484	4103.90.00	- Other				(2)(3)									
1485	4301.10.00	- Of mink, whole, with or without head, tail or paws				(2)(3)									
1486	4301.30.00	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws				(2)(3)									
1487	4301.60.00	- Of fox, whole, with or without head, tail or paws				(2)(3)									
1488	4301.80.00	- Other furskins, whole, with or without head, tail or paws				(2)(3)									
1489	4301.90.00	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use				(2)(3)									
1490	4401.10.00	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms			(2)										(5)
1491	4401.21.00	- - Coniferous			(2)										(5)
1492	4401.22.00	- - Non-coniferous			(2)										(5)

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1493	4401.31.00	- - Wood pellets			(2)										(5)
1494	4401.39.00	- - Other			(2)										(5)
1495	4402.10.00	- Of bamboo			(2)										(5)
1496	4402.90.10	- - Of coconut shell			(2)										(5)
1497	4402.90.90	- - Other			(2)										(5)
1498	4403.10.10	- - Baulks, sawlogs and veneer logs			(2) (3)										
1499	4403.10.90	- - Other			(2) (3)										
1500	4403.20.10	- - Baulks, sawlogs and veneer logs			(2) (3)										
1501	4403.20.90	- - Other			(2) (3)										
1502	4403.41.10	- - - Baulks, sawlogs and veneer logs			(2) (3)										
1503	4403.41.90	- - - Other			(2) (3)										
1504	4403.49.10	- - - Baulks, sawlogs and veneer logs			(2) (3)										
1505	4403.49.90	- - - Other			(2) (3)										
1506	4403.91.10	- - - Baulks, sawlogs and veneer logs			(2) (3)										
1507	4403.91.90	- - - Other			(2) (3)										
1508	4403.92.10	- - - Baulks, sawlogs and veneer logs			(2) (3)										
1509	4403.92.90	- - - Other			(2) (3)										
1510	4403.99.10	- - - Baulks, sawlogs and veneer logs			(2) (3)										
1511	4403.99.90	- - - Other			(2) (3)										
1512	4404.10.00	- Coniferous			(2) (3)										
1513	4404.20.10	- - Chipwood			(2) (3)										
1514	4404.20.90	- - Other			(2) (3)										
1515	4405.00.10	- Wood wool			(2) (3)										
1516	4405.00.20	- Wood flour			(2) (3)										
1517	4406.10.00	- Not impregnated			(2) (3)										
1518	4406.90.00	- Other			(2) (3)										
1519	4407.10.00	- Coniferous			(2) (3)										
1520	4407.21.10	- - - Planed, sanded or end-jointed			(2) (3)										
1521	4407.21.90	- - - Other			(2) (3)										
1522	4407.22.10	- - - Planed, sanded or end-jointed			(2) (3)										
1523	4407.22.90	- - - Other			(2) (3)										
1524	4407.25.11	- - - - Planed, sanded or end-jointed			(2) (3)										
1525	4407.25.19	- - - - Other			(2) (3)										

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1526	4407.25.21	---- Planed, sanded or end-jointed			(2) (3)										
1527	4407.25.29	---- Other			(2) (3)										
1528	4407.26.10	--- Planed, sanded or end-jointed			(2) (3)										
1529	4407.26.90	--- Other			(2) (3)										
1530	4407.27.10	--- Planed, sanded or end-jointed			(2) (3)										
1531	4407.27.90	--- Other			(2) (3)										
1532	4407.28.10	--- Planed, sanded or end-jointed			(2) (3)										
1533	4407.28.90	--- Other			(2) (3)										
1534	4407.29.11	---- Planed, sanded or end-jointed			(2) (3)										
1535	4407.29.19	---- Other			(2) (3)										
1536	4407.29.21	---- Planed, sanded or end-jointed			(2) (3)										
1537	4407.29.29	---- Other			(2) (3)										
1538	4407.29.31	---- Planed, sanded or end-jointed			(2) (3)										
1539	4407.29.39	---- Other			(2) (3)										
1540	4407.29.41	---- Planed, sanded or end-jointed			(2) (3)										
1541	4407.29.49	---- Other			(2) (3)										
1542	4407.29.51	---- Planed, sanded or end-jointed			(2) (3)										
1543	4407.29.59	---- Other			(2) (3)										
1544	4407.29.61	---- Planed, sanded or end-jointed			(2) (3)										
1545	4407.29.69	---- Other			(2) (3)										
1546	4407.29.71	---- Planed, sanded or end-jointed			(2) (3)										
1547	4407.29.79	---- Other			(2) (3)										
1548	4407.29.81	---- Planed, sanded or end-jointed			(2) (3)										
1549	4407.29.89	---- Other			(2) (3)										
1550	4407.29.91	---- Jongkong (Dactylocladus spp.) and Merbau (Intsia spp.), planed, sanded or end-jointed			(2) (3)										
1551	4407.29.92	---- Jongkong (Dactylocladus spp.) and Merbau (Intsia spp.), other			(2) (3)										
1552	4407.29.93	---- Other, planed, sanded or end-jointed			(2) (3)										
1553	4407.29.99	---- Other			(2) (3)										
1554	4407.91.10	--- Planed, sanded or end-jointed			(2) (3)										
1555	4407.91.90	--- Other			(2) (3)										
1556	4407.92.10	--- Planed, sanded or end-jointed			(2) (3)										

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1557	4407.92.90	- - - Other			(2) (3)										
1558	4407.93.10	- - - Planed, sanded or end-jointed			(2) (3)										
1559	4407.93.90	- - - Other			(2) (3)										
1560	4407.94.10	- - - Planed, sanded or end-jointed			(2) (3)										
1561	4407.94.90	- - - Other			(2) (3)										
1562	4407.95.10	- - - Planed, sanded or end-jointed			(2) (3)										
1563	4407.95.90	- - - Other			(2) (3)										
1564	4407.99.10	- - - Planed, sanded or end-jointed			(2) (3)										
1565	4407.99.90	- - - Other			(2) (3)										
1566	4408.10.10	- - Cedar wood slats of a kind used for pencil manufacture; radiata pinewood of a kind used for blockboard manufacture			(3)										
1567	4408.10.30	- - Face veneer sheets			(3)										
1568	4408.10.90	- - Other			(3)										
1569	4408.31.00	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau			(2) (3)										
1570	4408.39.10	- - - Jelutong wood slats of a kind used for pencil manufacture			(2) (3)										
1571	4408.39.90	- - - Other			(2) (3)										
1572	4408.90.00	- Other			(2) (3)										
1573	4409.10.00	- Coniferous			(3)										
1574	4409.21.00	- - Of bamboo			(3)										
1575	4409.29.00	- - Other			(3)										
1576	4410.11.00	- - Particle board			(3)										
1577	4410.12.00	- - Oriented strand board (OSB)			(3)										
1578	4410.19.00	- - Other			(3)										
1579	4410.90.00	- Other			(3)										
1580	4411.12.00	- - Of a thickness not exceeding 5 mm			(3)										
1581	4411.13.00	- - Of a thickness exceeding 5 mm but not exceeding 9 mm			(3)										
1582	4411.14.00	- - Of a thickness exceeding 9 mm			(3)										
1583	4411.92.00	- - Of a density exceeding 0.8 g/cm ³			(3)										
1584	4411.93.00	- - Of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³			(3)										
1585	4411.94.00	- - Of a density not exceeding 0.5 g/cm ³			(3)										

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1586	4412.10.00	- Of bamboo			(3)										
1587	4412.31.00	- - With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter			(3)										
1588	4412.32.00	- - Other, with at least one outer ply of non-coniferous wood			(3)										
1589	4412.39.00	- - Other			(3)										
1590	4412.94.00	- - Blockboard, laminboard and battenboard			(3)										
1591	4412.99.00	- - Other			(3)										
1592	4413.00.00	Densified wood, in blocks, plates, strips or profile shapes.			(3)										
1593	4414.00.00	Wooden frames for paintings, photographs, mirrors or similar objects.			(3)										
1594	4415.10.00	- Cases, boxes, crates, drums and similar packings; cable-drums			(3)										
1595	4415.20.00	- Pallets, box pallets and other load boards; pallet collars			(3)										
1596	4416.00.10	- Staves			(3)										
1597	4416.00.90	- Other			(3)										
1598	4418.10.00	- Windows, French-windows and their frames			(3)										
1599	4418.20.00	- Doors and their frames and thresholds			(3)										
1600	4418.40.00	- Shuttering for concrete constructional work			(3)										
1601	4418.50.00	- Shingles and shakes			(3)										
1602	4418.60.00	- Posts and beams			(3)										
1603	4418.71.00	- - For mosaic floors			(3)										
1604	4418.72.00	- - Other, multilayer			(3)										
1605	4418.79.00	- - Other			(3)										
1606	4418.90.10	- - Cellular wood panels			(3)										
1607	4418.90.90	- - Other			(3)										
1608	4419.00.00	Tableware and kitchenware, of wood.			(3)										
1609	4421.10.00	- Clothes hangers			(3)										
1610	4421.90.10	- - Spools, cops and bobbins, sewing thread reels and the like			(3)										
1611	4421.90.20	- - Match splints			(3)										
1612	4421.90.40	- - Candy-sticks, ice-cream sticks and ice-cream spoons			(3)										

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1613	4421.90.80	-- Toothpicks			(3)										
1614	4421.90.99	--- Other													(E)
1615	4601.21.00	-- Of bamboo			(3)										
1616	4601.22.00	-- Of rattan			(3)										
1617	4602.11.00	-- Of bamboo			(3)										
1618	4602.12.00	-- Of rattan			(3)										
1619	4701.00.00	Mechanical wood pulp.			(3)										
1620	4702.00.00	Chemical wood pulp, dissolving grades.			(3)										
1621	4703.11.00	-- Coniferous			(3)										
1622	4703.19.00	-- Non-coniferous			(3)										
1623	4703.21.00	-- Coniferous			(3)										
1624	4703.29.00	-- Non-coniferous			(3)										
1625	4704.11.00	-- Coniferous			(3)										
1626	4704.19.00	-- Non-coniferous			(3)										
1627	4704.21.00	-- Coniferous			(3)										
1628	4704.29.00	-- Non-coniferous			(3)										
1629	4705.00.00	Wood pulp obtained by a combination of mechanical and chemical pulping processes.			(3)										
1630	4706.10.00	- Cotton linters pulp							(3)(4)						
1631	4706.20.00	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard							(3)(4)						
1632	4706.30.00	- Other, of bamboo							(3)(4)						
1633	4706.91.00	-- Mechanical							(3)(4)						
1634	4706.92.00	-- Chemical							(3)(4)						
1635	4706.93.00	-- Obtained by a combination of mechanical and chemical processes							(3)(4)						
1636	4707.10.00	- Unbleached kraft paper or paperboard or corrugated paper or paperboard							(3)(4)						
1637	4707.20.00	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass							(3)(4)						
1638	4707.30.00	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)							(3)(4)						
1639	4707.90.00	- Other, including unsorted waste and scrap							(3)(4)						
1640	4907.00.10	- Banknotes, being legal tender						(3)							
1641	5103.10.00	- Noils of wool or of fine animal hair							(3)(4)						
1642	5103.20.00	- Other waste of wool or of fine animal hair							(3)(4)						
1643	5103.30.00	- Waste of coarse animal hair							(3)(4)						

Unofficial Translation

ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1644	5202.10.00	- Yarn waste (including thread waste)							(3)(4)						
1645	5202.91.00	- - Garnetted stock							(3)(4)						
1646	5202.99.00	- - Other							(3)(4)						
1647	7001.00.00	Cullet and other waste and scrap of glass; glass in the mass.							(3)(4)						
1648	7101.10.00	- Natural pearls						(2) (3)							
1649	7101.21.00	- - Unworked						(2) (3)							
1650	7102.10.00	- Unsorted						(2) (3)							
1651	7102.21.00	- - Unworked or simply sawn, cleaved or bruted						(2) (3)							
1652	7102.29.00	- - Other						(2) (3)							
1653	7102.31.00	- - Unworked or simply sawn, cleaved or bruted						(2) (3)							
1654	7102.39.00	- - Other						(2) (3)							
1655	7103.10.10	- - Rubies						(2) (3)							
1656	7103.10.20	- - Jade (nephrite and jadeite)						(2) (3)							
1657	7103.10.90	- - Other						(2) (3)							
1658	7104.10.10	- - Unworked						(2) (3)							
1659	7104.20.00	- Other, unworked or simply sawn or roughly						(2) (3)							
1660	7106.10.00	- Powder						(2) (3)							
1661	7106.91.00	- - Unwrought						(2) (3)							
1662	7106.92.00	- - Semi-manufactured						(2) (3)							
1663	7108.11.00	- - Powder						(2) (3)							
1664	7108.12.00	- - Other unwrought forms						(2) (3)							
1665	7108.13.00	- - Other semi-manufactured forms						(2) (3)							
1666	7108.20.00	- Monetary						(2) (3)							
1667	7110.11.00	- - Unwrought or in powder form						(2) (3)							
1668	7110.19.00	- - Other						(2) (3)							
1669	7110.21.00	- - Unwrought or in powder form						(2) (3)							(E)
1670	7110.29.00	- - Other						(2) (3)							
1671	7110.31.00	- - Unwrought or in powder form						(2) (3)							
1672	7110.39.00	- - Other						(2) (3)							
1673	7110.41.00	- - Unwrought or in powder form						(2) (3)							
1674	7110.49.00	- - Other						(2) (3)							
1675	7111.00.10	- Silver or gold, clad with platinum						(2) (3)							
1676	7118.10.10	- - Silver coin						(2) (3)							
1677	7118.90.10	- - Gold coin, whether or not legal tender						(2) (3)							
1678	7118.90.20	- - Silver coin, being legal tender						(2) (3)							
1679	7118.90.90	- - Other						(2) (3)							
1680	7204.10.00	- Waste and scrap of cast iron							(3)(4)						
1681	7204.21.00	- - Of stainless steel							(3)(4)						
1682	7204.29.00	- - Other							(3)(4)						
1683	7204.30.00	- Waste and scrap of tinned iron or steel							(3)(4)						

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ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1684	7204.41.00	- - Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles							(3)(4)						
1685	7204.49.00	- - Other							(3)(4)						
1686	7204.50.00	- Remelting scrap ingots							(3)(4)						
1687	7404.00.00	Copper waste and scrap.							(3)(4)						
1688	7503.00.00	Nickel waste and scrap.							(3)(4)						
1689	7602.00.00	Aluminium waste and scrap.							(3)(4)						
1690	7802.00.00	Lead waste and scrap.							(3)(4)						
1691	7902.00.00	Zinc waste and scrap.							(3)(4)						
1692	8002.00.00	Tin waste and scrap.							(3)(4)						
1693	8102.97.00	- - Waste and scrap							(3)(4)						
1694	8103.30.00	- Waste and scrap							(3)(4)						
1695	8104.20.00	- Waste and scrap							(3)(4)						
1696	8105.30.00	- Waste and scrap							(3)(4)						
1697	8106.00.10	- Unwrought bismuth; waste and scrap; powders							(3)(4)						
1698	8107.30.00	- Waste and scrap							(3)(4)						
1699	8108.30.00	- Waste and scrap							(3)(4)						
1700	8109.30.00	- Waste and scrap							(3)(4)						
1701	8110.20.00	- Waste and scrap							(3)(4)						
1702	8111.00.00	Manganese and articles thereof, including waste							(3)(4)						
1703	8112.13.00	- - Waste and scrap							(3)(4)						
1704	8112.22.00	- - Waste and scrap							(3)(4)						
1705	8112.52.00	- - Waste and scrap							(3)(4)						
1706	8112.92.00	- - Unwrought; waste and scrap; powders							(3)(4)						
1707	8113.00.00	Cermets and articles thereof, including waste and scrap.							(3)(4)						
1708	8202.40.00	- Chain saw blades				(2)									
1709	8401.10.00	- Nuclear reactors	(2)												
1710	8401.20.00	- Machinery and apparatus for isotopic separation, and part thereof	(2)												
1711	8401.30.00	- Fuel elements (cartridges), non-irradiated	(2)												
1712	8401.40.00	- Parts of nuclear reactors	(2)												
1713	8467.22.00	- - Saws				(2)									
1714	8467.81.00	- - Chain saws				(2)									
1715	8517.61.00	- - Base stations											(2)		
1716	8517.62.21	- - - - Control and adaptor units, including gateways, bridges and routers											(2)		

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ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1717	8517.62.29	---- Other											(2)		
1718	8517.62.30	--- Telephonic or telegraphic switching apparatus											(2)		
1719	8517.62.41	---- Modems including cable modems and modem cards											(2)		
1720	8517.62.42	---- Concentrators or multiplexers											(2)		
1721	8517.62.49	---- Other											(2)		
1722	8517.62.53	---- Other transmission apparatus for radio-telephony or radio-telegraphy											(2)		
1723	8525.50.00	- Transmission apparatus											(2)		
1724	8525.60.00	- Transmission apparatus incorporating reception apparatus											(2)		
1725	8529.10.21	--- For television reception											(2)		
1726	8529.10.29	--- Other											(2)		
1727	8529.10.30	-- Telescopic, rabbit and dipole antennae for television or radio receivers											(2)		
1728	8529.10.40	-- Aerial filters and separators											(2)		
1729	8548.10.12	--- Of a kind used in aircraft							(3)(4)						
1730	8548.10.19	--- Other							(3)(4)						
1731	8548.10.22	--- Of primary cells and primary batteries							(3)(4)						
1732	8548.10.23	--- Of electric accumulators of a kind used in aircraft							(3)(4)						
1733	8548.10.29	--- Other							(3)(4)						
1734	8548.10.32	--- Of primary cells and primary batteries							(3)(4)						
1735	8548.10.33	--- Of electric accumulators of a kind used in aircraft							(3)(4)						
1736	8548.10.39	--- Other							(3)(4)						
1737	8548.10.91	--- Of primary cells and primary batteries							(3)(4)						
1738	8548.10.92	--- Of electric accumulators of a kind used in aircraft							(3)(4)						
1739	8548.10.99	--- Other							(3)(4)						
1740	8710.00.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.												(2)(3)	
1741	8801.00.00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.												(2)(3)	
1742	8802.11.00	-- Of an unladen weight not exceeding 2,000 kg												(2)(3)	
1743	8802.12.00	-- Of an unladen weight exceeding 2,000 kg												(2)(3)	

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ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1744	8802.20.10	-- Aeroplanes												(2)(3)	
1745	8802.20.90	-- Other												(2)(3)	
1746	8802.30.10	-- Aeroplanes												(2)(3)	
1747	8802.30.90	-- Other												(2)(3)	
1748	8802.40.10	-- Aeroplanes												(2)(3)	
1749	8802.40.90	-- Other												(2)(3)	
1750	8802.60.00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles												(2)(3)	
1751	8803.10.00	- Propellers and rotors and parts thereof												(2)(3)	
1752	8803.20.00	- Under-carriages and parts thereof												(2)(3)	
1753	8803.30.00	- Other parts of aeroplanes or helicopters												(2)(3)	
1754	8803.90.10	-- Of telecommunications satellites												(2)(3)	
1755	8803.90.20	-- Of balloons, gliders or kites												(2)(3)	
1756	8803.90.90	-- Other												(2)(3)	
1757	8804.00.10	- Rotochutes and parts thereof												(2)(3)	
1758	8804.00.90	- Other												(2)(3)	
1759	8805.10.00	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof												(2)(3)	
1760	8805.21.00	-- Air combat simulators and parts thereof												(2)(3)	
1761	8805.29.10	--- Ground flying trainers												(2)(3)	
1762	8805.29.90	--- Other												(2)(3)	
1763	8906.10.00	- Warships												(2)(3)	
1764	9018.31.10	--- Disposable syringes		(2)(3)											
1765	9018.31.90	--- Other		(2)(3)											
1766	9018.32.00	-- Tubular metal needles and needles for sutures		(2)(3)											
1767	9018.39.10	--- Catheters		(2)(3)											
1768	9018.39.90	--- Other		(2)(3)											
1769	9018.90.20	-- Intravenous administration sets		(2)(3)											
1770	9301.10.00	- Artillery weapons (for example, guns, howitzers and mortars)								(2)(3)					
1771	9301.20.00	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors								(2)(3)					
1772	9301.90.00	- Other								(2)(3)					

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ល.រ	លេខកូដ	Description	Import and Export Treatment													
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other	
1773	9302.00.00	Revolvers and pistols, other than those of heading 93.03 or 93.04.								(2) (3)						
1774	9303.10.00	- Muzzle-loading firearms								(2) (3)						
1775	9303.20.00	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles								(2) (3)						
1776	9303.30.00	- Other sporting, hunting or target-shooting rifles								(2) (3)						
1777	9303.90.00	- Other								(2) (3)						
1778	9304.00.10	- Air guns, operating at a pressure of less than 7 kgf/cm2								(2) (3)						
1779	9304.00.90	- Other								(2) (3)						
1780	9305.10.00	- Of revolvers or pistols								(2) (3)						
1781	9305.20.00	- Of shotguns or rifles of heading 93.03								(2) (3)						
1782	9305.91.10	- - - Of leather or textile material								(2) (3)						
1783	9305.91.90	- - - Other								(2) (3)						
1784	9305.99.11	- - - - Of leather or textile material								(2) (3)						
1785	9305.99.19	- - - - Other								(2) (3)						
1786	9305.99.91	- - - - Of leather or textile material								(2) (3)						
1787	9305.99.99	- - - - Other								(2) (3)						
1788	9306.21.00	- - Cartridges								(2) (3)						
1789	9306.29.00	- - Other								(2) (3)						
1790	9306.30.11	- - - 0.22 calibre cartridges								(2) (3)						
1791	9306.30.19	- - - Other								(2) (3)						
1792	9306.30.20	- - Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof								(2) (3)						
1793	9306.30.91	- - - 0.22 calibre cartridges								(2) (3)						
1794	9306.30.99	- - - Other								(2) (3)						
1795	9306.90.00	- Other								(2) (3)						
1796	9307.00.00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.								(2) (3)						
1797	9401.51.00	- - Of bamboo or rattan			(3)	(3)										
1798	9401.61.00	- - Upholstered			(3)	(3)										
1799	9401.69.00	- - Other			(3)	(3)										
1800	9403.30.00	- Wooden furniture of a kind used in offices			(3)	(3)										
1801	9403.40.00	- Wooden furniture of a kind used in the kitchen			(3)	(3)										
1802	9403.50.00	- Wooden furniture of a kind used in the bedroom			(3)	(3)										
1803	9403.60.10	- - Fume cupboards			(3)	(3)										

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ល.រ	លេខកូដ	Description	Import and Export Treatment												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1804	9403.60.90	-- Other			(3)	(3)									
1805	9403.81.00	-- Of bamboo or rattan			(3)	(3)									
1806	9504.30.10	-- Pintables or slot machines									(2)				
1807	9504.30.20	-- Parts of wood, paper or plastics									(2)				
1808	9504.30.90	-- Other									(2)				
1809	9504.40.00	- Playing cards									(2)				
1810	9504.90.31	--- Tables designed for use with casino games									(2)				
1811	9504.90.92	---- Of wood or of plastics									(2)				
1812	9504.90.93	---- Other									(2)				
1813	9508.10.00	- Travelling circuses and travelling menageries				(2)	(3)								
1814	9601.10.00	- Worked ivory and articles of ivory				(2)	(3)								
1815	9601.90.10	-- Worked mother-of-pearl or tortoise-shell and articles of the foregoing				(2)	(3)								
1816	9601.90.91	--- Cigar or cigarette cases, tobacco jars; ornamental articles				(2)	(3)								
1817	9601.90.99	--- Other				(2)	(3)								
1818	9602.00.10	- Gelatin capsules for pharmaceutical products		(2)	(3)										
1819	9613.80.10	-- Piezo-electric lighters for stoves and ranges								(2)					
1820	9613.80.20	-- Cigarette lighters or table lighters of plastics								(2)					
1821	9613.80.30	-- Cigarette lighters or table lighters, other than of plastics								(2)					
1822	9613.80.90	-- Other								(2)					
1823	9702.00.00	Original engravings, prints and lithographs.										(2)	(3)		
1824	9703.00.10	- Of metal										(2)	(3)		
1825	9703.00.20	- Of stone										(2)	(3)		
1826	9703.00.30	- Of plastics										(2)	(3)		
1827	9703.00.40	- Of wood										(2)	(3)		
1828	9703.00.50	- Of clay										(2)	(3)		
1829	9703.00.90	- Of other materials										(2)	(3)		
1830	9705.00.00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.										(2)	(3)		
1831	9706.00.00	Antiques of an age exceeding one hundred years.										(2)	(3)		

ANNEX 2

To Anukret No. 209 ANK.BK dated 31 December 2007

Explanatory Notes for the Enforcement of the List of Prohibited and Restricted Goods

I- Definition:

Prohibited and Restricted Goods are goods whose imports or exports subject to a certain conditions for any of the following purposes:

- The protection of national security;
- The Protection of public order and standards of decency and morality;
- The protection of human, animal or plant life or health;
- The protection of national treasures of artistic, historic or archaeological value;
- The conservation of natural resources;
- The compliance with the provisions of any legislation of The Kingdom of Cambodia currently in force;
- The fulfillment of obligations under the Charter of the United Nations.

The list shall be determined by the Royal Government of Cambodia in accordance with provisions of Article 8 of the Law on Customs promulgated by Reach Kram No NS/RKM/0707/017 dated 20 July 2007.

Import or export of any item in the list is subject to:

- Absolute prohibition on import or export or,
- License, permit, or certificates as well as other legal documents in similar form, prior to its import or export, or under other specific treatment required by competent authorities of the government including relevant technical ministries or agencies in accordance with laws and regulations of the Kingdom of Cambodia currently in force.

II- Notes:

- 1- The list shall not be applicable to import or export of non-commercial purposes such as sample, personal effects, stuff of moving accommodation, or others in similar kinds. However, import or export of non-commercial purposes of items subject to absolute

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prohibition on import/export or and items of high-risk of public security shall not be eligible for the above exemption.

- 2- Product of animal origin which belongs to the CITES' list but not precisely specified in the sub-decree due to technical issue shall subject to CITES permit on its import/export.
- 3- Due to technical issue of the customs tariff, the list cannot be included the following prohibited and restricted items:
 - Right-hand drive vehicle;
 - A number of used commodities such as computers, shoes, bags, battery etc.
 - Religious books, Politics books, Pornography, Advertisement Pictures, and other kinds of printed documents prohibited by law;
 - Goods of IPR infringement, fake items, and goods of monopoly right infringement.
- 4- Import of instruments or technical equipment for airplane shall have permission from Civil Aviation Authority.
- 5- "All kinds of used equipment of cold" and "brand new equipment of cold consuming ozone depletion substance" shall have import permission from the Ministry of Environment.
- 6- All imported goods shall be in compliant with the Industrial Standard of Cambodia and Quality and Safety Standard.
- 7- Seeds of crops and other seeds which are not stated in the list shall be subject to the same treatments of those of seeds in the list in accordance with the existing regulations relevant to agriculture materials.
- 8- For those exported goods whose Animal Health Certificate, Phytosanitary Certificate, Fishery Health Certificate, or other certificates are required by exporting country, exporter shall request those certificate from the Ministry of Agriculture Forestry and Fishery or from other relevant competent authorities.
- 9- Export of Mines shall have permission from the Ministry of Industry Mines and Energy.
- 10- Import permit from the Ministry of Health shall be required for items in chapter 28 and chapter 29 which are used as input materials for medicinal manufacture, and/or listed in the list of Narcotics Drugs, Psychotropic Substance, and Drug Precursors. Otherwise, the

rest of items in the two chapters shall acquire permission from the Ministry of Industry Mines and Energy.

- 11- Import permit from the Ministry of Agriculture Forestry and Fishery shall be required for animal medicines which are not stated clearly in the list.
- 12- In case where import/export permit from the Council of Development for Cambodia (CDC) is available, there shall be no need permit from competent ministries or agencies, except that goods are under restriction of transportation due to public safety and security reasons.
- 13- Considering the needs of management, physical examination, decentralization of authority issues, and the capability of electronic linkage of information among all customs offices around the country, goods in the list which already acquired permit from competent authority to import/export in the form of package of more than once through more than one border check-points, they shall be laced under temporarily-specific control from the Customs and Excise Department and/or the Department of Camcontrol.

III- Treatment Codes:

- (1) : Subject to the existing customs formality in-force which merely requires to lodge the Single Administrative Document (SAD) with supporting documents such as invoice, packing list, and bill of transportation during importation/exportation at the border check-points. This treatment shall not require any permission prior to importation/exportation, except goods are under preferential regime in part or as a whole of duty and taxes or other kinds of preferences.
- (2) : License, import permission, or other legal documents in similar forms are required on import from competent ministries or agencies.
- (3) : License, export permission, or other legal documents in similar forms are required on export from competent ministries or agencies.
- (4) : Import is absolutely prohibited.
- (5) : Export is absolutely prohibited.
- (6) : Both import and export are absolutely prohibited.
- (7) : Animal Health Certificate shall be required under the request of importing country.
- (8) : Phytosanitary Certificate shall be required under the request of importing country.
- (9) : Fishery Certificate from exporting country shall be required.

IV- How to Read the List:

1- Acronyms:

CDC:	Council of Development of Cambodia
MAFF:	Ministry of Agriculture Forestry and Fishery
MEF:	Ministry of Economy and Finance
MIME:	Ministry of Industry Mines and Energy
MOC:	Ministry of Commerce
MOCFA:	Ministry of Culture and Fine Arts
MOD:	Ministry of Defense
MOE:	Ministry of Environment
MOH:	Ministry of Health
MOI:	Ministry of Interior
MPTC:	Ministry of Post and Telecommunication
NBC:	National Bank of Cambodia
SAD:	Single Administrative Document

- 2- Each treatment code shall be read under which ministry or agency where it is located.
Example: (2) locates in the column of MIME, this means License, import permission, or other legal document in similar form is required on import from the MIME or other competent agency under MIME.
- 3- For (4), (5), and (6) are the cases of *absolute prohibition* and it shall not be under control of any ministry or agency, but it shall be directly under the control of the Royal Government of Cambodia.



KINGDOM OF CAMBODIA

Nation Religion King

ROYAL GOVERNMENT OF CAMBODIA

No. 208 ANK.BK

ANUKRET

On

**Amendment of Note II of Annex 2 of Anukret No.209 ANK.BK Dated 31 December 2007
on the Enforcement of the List of Prohibited and Restricted Goods**

THE ROYAL GOVERNMENT OF CAMBODIA

- Having seen the Constitution of the Kingdom of Cambodia;
- Having seen Reach Kret No. NS/RKT/0908/1055 dated 25 September 2008, on the appointment of the Royal Government of the Kingdom of Cambodia;
- Having seen Reach Kram No. 02/NS/94 dated 20 July 1994, promulgating the Law on the Organization and Functioning of the Council of Ministers,
- Having seen Reach Kram No. NS/RKM/0196/16 dated 24 January 1996, promulgating the Law on the Establishment of the Ministry of Commerce;
- Having seen Reach Kram No. 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 No. NS/RKM/0707/017 dated 20 July 2007, promulgating the Law on Customs;
- Having seen Anukret No. 04/ANK/BK dated 20 January 2000, on the Organization and Functioning of the Ministry of Economy and Finance;
- Having seen Anukret No. 91/ANK/BK dated 01 August 2007, on the Organization and Functioning of the Ministry of Commerce;
- Having seen Anukret No.209 ANK.BK Dated 31 December 2007 on the Enforcement of the List of Prohibited and Restricted Goods

- Refer to request of Minister of Commerce;

HEREBY DECIDES

Article 1

Amend the meaning of Note II of Annex 2 of Anukret No. 209 ANK.BK dated 31 December 2007 on Enforcement of the List of Prohibited and Restricted Goods from “*the list is not applicable to noncommercial export or import in form of sample, stuffs for personal use of passengers, stuffs in case moving accommodation or similar forms. This exemption is not applicable to goods absolutely prohibited for export and import or high risk toward public safety*” to “*the list is not applicable to noncommercial export or import in form of sample, stuffs for personal use of passengers, **stuffs in case of moving accommodation or similar forms as well as commercial export** of wood products(locally planted), bamboo, rattan, palm, osier or rushes produced by craftsman for using at home, stuffs for decoration and various statues of less than 5 kilograms of weight per unit. This exemption is not applicable to any goods absolutely prohibited for export or import or high risk toward public safety*”.

Article 2

Any provisions contradict to this Anukret shall be null and void.

Article 3

Minister in charge of Council of Ministers, Minister of Economy and Finance, Minister of Commerce, Minister of Agriculture, Forest and Fishery, Ministry of Health, Ministry of industry, Mine and Energy, Ministers, State Secretaries of related Ministries and Institutions, chief of municipal and provincial council and Committee for Private Sector Development are responsible for implementing this Anukret from the signatory date hereafter.

Phnom Penh, 08 September 2011
Prime Minister

Samdach Akkak Moha Sena Padei Decho Hun Sen

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Having reported

Samdach Akkak Moha Sena Padei Decho Hun Sen

Prime Minister to sign

Senior Minister

Cham Prasith

CC:

- Ministry of Royal Palace
- Secretariat General Office of Senate
- Secretariat General Office of Assembly
- Secretariat General of Royal Government
- Cabinet of Prime Minister
- Cabinet of Deputy Prime Minister
- As Article 3
- Royal task
- Document - Archive



General Department of Customs and Excise

Department of Free Zone Management

No: 029 GDCE.FZM

Decision

on

Establishment of Team work on translation, edition and compilation of laws and regulations related to Special Economic Zone



Director of Department of Free Zone Management

- To participate in implementing trade facilitation for investors in Special Economic Zone (SEZ) and achieve smooth and efficient functioning of SEZ and
- Pursuant of the works requirements of department of free zone management.

Decides

Praka 1៖ establish team of editor of translated regulations related to the management of SEZ as follows:

1	Mr. HUL Buntha	Chief of Customs and Excise Office	Team Leader
2	Mr. OUK Kimsea	Customs officer of Phnom Penh Special Economic Zone customs and excise office	Assistant Team Leader
3	Mr. SAING Sokha	Customs officer of policy and free zone management office	Assistant Team Leader
4	Mr. CHENG Chhun	Customs officer of Phnom Penh Special Economic Zone customs and excise office	Member
5	Mr. NHEM Pothona	Customs officer of MANHATTAN Special Economic Zone customs and excise office	Member

Praka 2៖ establish team of translator of regulations related to the management of SEZ as follows:

1	Mr. OUK Kimsea	Customs officer of Phnom Penh Special Economic Zone customs and excise office	Team Leader
2	Mr. SAING Sokha	Customs officer of policy and free zone management office	Assistant Team Leader
3	Ms. TUM Sarithida	Customs officer of policy and free zone management office	Assistant Team Leader
4	KHOV Ky An	Customs officer of MANHATTAN Special Economic Zone customs and excise office	Member
5	CHAN DARA	Customs officer of MANHATTAN Special Economic Zone customs and excise office	Member
6	NGUON Phanna	Customs officer of Tai Seng (Bavet) Special Economic Zone customs and excise office	Member
7	HANG Sambopisith	Customs officer of Tai Seng (Bavet) Special Economic Zone customs and excise office	Member
8	EN Sovan	Customs officer of Phnom Penh Special Economic Zone customs and excise office	Member

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Praka 3៖ the above teams have following duties:

+ Team of editor ៖

- Guide and distribute documents to team of translator
- Collect laws, anukrets, prakas and regulations related to Special Economic Zone
- Examine and edit the content of translated documents of team of translator and print these documents
- Implement other tasks assigned by the department

+ Team of translator៖

- Translate the documents provided from Khmer to English
- Implement other tasks assigned by Team of editor.

Praka 4៖ individuals stated in praka 1 and praka 2 shall effectively implement this letter from the date of signature.

**Department of Free Zone Management
Deputy Director**

Mr. KIM GNUON