

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
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;
- 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:

-285- 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 as 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;
- 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 fulfil 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. 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**

Signature

Keat Chhon

C.C :

- Ministry of the Royal palace
- Secretariat General of the Senate
- Secretariat General of the National Assembly
- Cabinet of Samdech Akka Moha Sena Padei Techo **Hun Sen** Prime Minister of the Kingdom of Cambodia
- Council of Ministers "To be informed"
- Customs and Excise Department
- As Praka 12
- Cambodia Chamber of Commerce "For publicized cooperation and implementation"

- Official Journal
- Document – Archive