

**KINGDOM OF CAMBODIA**  
**Nation Religion King**

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**Ministry of Economy and Finance**  
**No 109 MEF. PRK**

**Phnom Penh, 15 February 2008**

**Prakas**

**on**

**Management of Unclaimed Goods**

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

- Having Seen the Constitution of the Kingdom of Cambodia;
- Having Seen Reach Kram N° NS/RKT/0704/124 dated 15 July 2004 on the Appointment of the Royal Government;
- Having Seen Reach Kram N° 02/NS /94 dated 20 July 1994 promulgating the Law on the Establishment and Organization of the Council of Minister;
- Having Seen Reach Kram N° 02/NS/RKM/0196/18 Dated 24 January 1996 promulgating the Law on the Establishment of the Ministry of Economy and Finance;
- Having Seen Reach Kram N° NS/RKM/0707/017 dated 20 July 2007 promulgating the Law on Customs;
- Having Seen Anukret N° 04 ANKR.BK dated 20 January 2000 on the Establishment and Organization of the Ministry of Economy and Finance;
- Pursuant to the priority task of the Ministry of Economy and Finance

**HEREBY DECIDES**

**Praka 1.-**

In accordance with the provision of Article 54 of the Law on Customs, the unclaimed goods shall be placed under customs control with details as follows:

- Goods stored in temporary storage facilities or customs bonded warehouse that have exceeded the time frames provided in the Prakas on Temporary Storage or Customs Bonded Warehouse;
- Goods that have not been declared to customs within the time frames established in the Prakas on Temporary Storage;

- Goods sent by mail which have been refused by the receiver, or the addressee cannot be found, and the goods cannot be returned to the sender;
- The imported goods and means of transportation without any restriction which are at the customs clearance area, and the owner abandons in writing.

**Praka 2.-**

Unclaimed goods that are placed under customs control must be recorded in a specific customs warehouse register. Unclaimed goods with a value of less than 200,000 riels may be disposed by Customs Administration.

**Praka 3.-**

Where the owner of the unclaimed goods is known, Customs shall immediately notify the owner that the goods are considered as unclaimed goods and that they will, in accordance with the provisions of this Prakas, be sold at public auction or otherwise disposed of if there is no claim within sixty (60) days from the date of this notification.

**Praka 4.-**

Where the owner of the goods cannot be found or is not known, Customs shall post a public notice at the nearest customs office or municipal office to notify the owner.

The notice shall contain:

- description and location of the goods;
- the date the goods were entered into the specific customs warehouse register;
- the date after which the goods will be disposed of through public auction or otherwise disposed within 60 days from the date of issuing the public notice;
- the customs office responsible for control of the goods and contact details.

**Praka 5.-**

All expenses incurred while unclaimed goods are under customs control are borne by the owner.

**Praka 6.-**

Customs officers may only open and inspect the unclaimed goods under customs control in the presence of the owner. If no presence of owner, the inspection needs the presence of a person which appointed by the competent court at the request of customs administration.

**Praka 7.-**

Within 60 days as of the date of the above public notification, the goods owner must claim the goods. Unclaimed goods under customs control which have not been

removed within the 60 days from the date of notification shall be sold by public auction in accordance with the provisions of this Prakas.

Customs is responsible for organizing the sales of unclaimed goods at public auction in accordance with the existing procedures to any bidder who offers the highest price. Unclaimed goods to be on auction sales are provided without charging of duty and taxes. The successful bidder has the right to use these goods in accordance with the existing provisions of laws and regulations.

Dangerous or perishable goods can immediately be sold with the authorization from the Director General of Customs.

Goods with a value less than 2,000,000 Riels which have not been removed within 60 days as mentioned in the first paragraph above may be donated by Customs to hospitals, social organization or humanity organization, or other state institutions.

**Praka 8.-**

The proceeds from the sales at public auction must be settled to all unpaid duties and taxes, and selling expenses in the following priority orders:

- Settlement of the costs of conducting the auction, and miscellaneous expenses that customs has incurred while unclaimed goods are under customs control, and administrative expenses during sales processes;
- Payment of unpaid duties and taxes;
- Settlement of all other costs expended on the unclaimed goods.

The remaining balance after payment of the expenses is to be transferred into a customs deposit account and kept there for a period of six months. The goods owner can claim the remaining balance after payment of all expenses within 06 (six) months following a notification by the customs administration within 07 (seven) days after public auction sales.

If no claim is made within the six months, the amount will be deposited to the state budget. Where the remaining balance from the sales of goods at public auction is an amount not exceeding 2,000,000 Riels, the amount will immediately be deposited to the state budget.

**Praka 9.-**

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

**Praka 10.-**

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 10
- Cambodia Chamber of Commerce  
"For publicized cooperation and implementation"
- Official Journal
- Document - Archive