

Technical Update

January 2024

Ministry of Economy and Finance (MoEF) – Prakas No. 788 on the Procedure of Pre-Arrival Processing (“Prakas”)

(This Prakas is implemented from the signature date, 27 October 2023)

This Prakas sets out the rules and procedures for Cargo Declaration and Pre-Arrival Processing via the online system. This Prakas applies to all imports and transits via all types of means of transportation.

Imports and transits of goods shall be reported to the Customs Administration prior to the arrival of goods in Cambodia via an electronic declaration. Shipping documents that are subject to be declared as part of the process include Cargo Manifest, Master Bill of Lading/Master Air Waybill, House Bill of Lading/House Air Waybill, and/or other documents in a similar format which describe the goods and modes of transportation that will be used to bring the goods into the customs territory of the Kingdom of Cambodia. All types of carrier are obligated to submit a pre-arrival declaration to the Customs Administration including Non-Vessel-Operating-Common Carriers (NVOCCs), Freight Forwarders, Express Couriers and other operators, as recognized by the General Department of Customs and Excise of Cambodia (GDCE). The methodology and technical system for reporting of Cargo Declarations in electronic format will be determined by the GDCE at a later date.

This Prakas sets out the timelines for the pre-arrival reporting of goods as follows:

- By Water:
 - Goods that are contained in a container shall be reported no later than 24 (twenty-four) hours before loading into a vessel at the last departure port.
 - Goods that are not contained in a container shall be reported no later than 24 (twenty-four) hours before arrival at a port in Cambodia.
- By Air:
 - Goods transported by air shall be reported before departure from the overseas departure airport.
- By Land:
 - Goods that are transported by truck shall be reported no later than 1 (one) hour before arrival at the border of the Kingdom of Cambodia.
 - Goods that are transported by train shall be reported no later than 2 (two) hours before arrival at the border of the Kingdom of Cambodia.

After goods arrival, the Pre-Arrival Single Administrative Document (SAD) will be automatically registered as a Customs Declaration and the goods may be subject to further processing in accordance with the applicable customs regulations and procedures. However, the detailed procedure of Cargo Declaration and the submission of the Pre-Arrival SAD will be determined by the GDCE.

Commentary

The pre-arrival electronic declaration process is a new requirement for all importers who intend to import into or transit their goods through Cambodia. This is a major change in the Cambodian customs space, since declarations have historically been required to be lodged following arrival of goods in country. As this Prakas is newly released, we expect upcoming regulations to be issued in order to provide the detailed procedures and processes prior to implementation of the Prakas. As a professional firm, KPMG Cambodia is here to help investors and enterprise owners to comply with the Law on Customs and other related legislation. For more detailed information on these new requirements, or for any other related queries, please contact us.

Contact us

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