

**Voluntary Report** – Voluntary - Public Distribution

**Date:** July 14, 2023

**Report Number:** CB2023-0005

**Report Name:** Cambodia Import Mapping

**Country:** Cambodia

**Post:** Phnom Penh

**Report Category:** Agricultural Trade Office Activities

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**Approved By:** Benjamin Petlock

**Report Highlights:**

The guide is intended to provide a general understanding of Cambodia's import process for food products. As is common in developing economies, a high level of informality exists in Cambodia, especially at the borders. Exporters are encouraged to regularly check for updates from relevant Cambodian Government agencies, as well as consider engaging chambers of commerce, associations, or other locally-based firms for additional context, information on regulatory changes, and an up-to-date understanding of procedures. Additionally, FAS strongly recommends U.S. exporters do due diligence when selecting a local partner.

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## **I. Food Safety Regulations**

Cambodia lacks many of its own regulations and instead bases most of its food and agriculture standards on Codex Alimentarius (CODEX). Cambodia also uses harmonized standards from the Association of Southeast Asia Nations (ASEAN) Region. With support of the United Nations Food and Agriculture Organization (FAO), Cambodia approved its Law on Food Safety in mid-2022. The law has 11 chapters and 43 articles and aims to address a range of key issues for the food and beverage industry including technical regulations and minimum requirements; import controls; labeling; and inspection, competent authorities, and penalties. The Ministry of Commerce (MOC) is tasked with coordinating the implementation and enforcement of the law, in cooperation with five other key ministries.

All imported food products are categorized into three risk levels: high, medium, and low. Physical inspection of products follows Prakas No. 263 on Procedures for Inspection of Imported Food, 2019 as follows:

- High-risk food products – subject to a sampling analysis at a rate of 100 percent. When specific products in five consecutive shipments comply, the inspection rate will be reduced to 25 percent. After 20 consecutive compliant shipments, the inspection rate will be reduced to 5 percent.
- Medium-risk food products – subject to an inspection rate of 25 percent; when specific products in five consecutive shipments comply, the inspection rate will be reduced to 5 percent.
- Low-risk food products – subject to an inspection rate of 5 percent. This class of products are allowed to circulate without having to wait for test results. If the product in question is found to be non-compliant, then it will be subject to a 100 percent inspection rate until test results confirm compliance is consistent. After the product has been found compliant in five successive shipments, the rate of subsequent inspection will return to 5 percent.

Please see Annex 8 for sample items at different risk levels.

The Ministry of Agriculture, Forestry and Fisheries (MAFF) is the principal regulatory agency for raw food imports. The Ministry of Industry, Science, Technology, and Innovation (MISTI) is responsible for packaged food, standards, and labeling. The MOC is responsible for market circulation requirements such as quality and safety assurance.

## **MAFF**

### Institutional Responsibilities

- Regulation and monitoring of the production of agricultural raw materials (crops, livestock, and fish, dairy, and forest products)
- Issuing animal health, phytosanitary certificates, import licenses, and import permits
- Determining hazards at the first stage of production and pest and disease surveillance

### Departments

- General Directorate of Agriculture (GDA)
- General Department of Animal Health and Production (GDAHP)
- Fisheries Administration (FiA)

## **MISTI**

### Institutional Responsibilities

- Regulation and inspection of manufacturing industries, including production of packaged food products
- Oversight of secondary processing, such as factory registration, inspection, and certification of food from domestic manufacturers
- Inspection and monitoring for potential hazards
- Sample and assessment of compliance with standards
- Provision some safety standards

### Departments

- Institute of Standards of Cambodia (ISC)

## **Ministry of Health (MOH)**

### Institutional Responsibilities

- Licensing and regulation of pharmaceuticals and cosmetics together with public health and all publicly traded food safety issues

### Departments

- Department of Food and Drugs (DDF)
  - Food Safety Bureau (FSB)
  - MOH and Ministry of Tourism (MOT) are responsible for food quality and safety at restaurants and hotels, respectively. The General Department of Customs and Excise (GDCE) under the Ministry of Economy and Finance (MEF) is responsible for food compliances at borders.

## Import Process Overview

### Pre-Embarkation (Exporter)

1. Trademark Registration
2. Certificate of Analysis
3. Certificate of Origin
4. Phytosanitary Certificate
5. Veterinary Certificate
6. Import License for Live Animals and Animal Products

### Pre-Embarkation (Importer)

7. Permit for Fishery Product
8. Health Certificate
9. Certificate of Free Sale
10. Labeling
11. Customs Permit

### Embarkation

12. Commercial Invoice
13. Packing List
14. Transportation Document
15. Customs Declaration

### Import Clearance

16. Formality
17. Warehousing
18. Scanning
19. Accounting
20. Release of Goods
21. Post Clearance Auditing
22. Commodity Search

## 1. Pre-embarkation

### 1.1 Trademark Registration

Agency: MOC

#### Requirements

- a. Name of applicant
  - Full name; individual or partners
  - Full address; either in Cambodia or overseas
  - Nationality or citizenship
- b. Local address for service
- c. Sample of trademark
  - No more than 8cm by 8cm in size
  - Must clearly display all features of the trademark
- d. Specification of goods or services
- e. Filing fees (around \$350)

**Process:** Flow of trademark registration process includes:

- Application filing; use [Form TM 001](#)
- Acknowledgement of meeting the application requirements
- Formality check: if an amendment or correction is needed, the applicant will be notified within 45 days
- Substantive examination
- Registration
- Publication
- Timeline: 4 – 6 months

**Inquiry** Department of Intellectual Property

Address: MOC, Lot 19-61, MOC Road (113B Road), Phum Teuk Thla,  
Sangkat Teuk Thla, Khan Sen Sok, Phnom Penh, Cambodia

Tel: (855) 12 261 536

Email: [cambodiaip.dip@gmail.com](mailto:cambodiaip.dip@gmail.com)

Website: [www.cambodiaip.gov.kh](http://www.cambodiaip.gov.kh)

## 1.2 Certificate of Analysis

The certificate of analysis is issued by the competent authority of the exporting country as part of inspection procedures for imported food. The importer is required to issue a prior declaration to MOC for all imported food products identified as being at high or medium risk (Prakas No. 263 on Procedures for Inspection of Imported Food, 2019). There are two stages of inspections, a document review and physical inspection (or sample test) based on the three risk levels – high, medium, and low. The importer is required to bring the product to the MOC’s Department of Laboratory for inspection. Products in medium and high-risk categories that are non-compliant after inspections must be remediated, exported back, or destroyed. Low-risk products are allowed to circulate without having to wait for test results but remain subject to reinspection if found to be non-compliant. See I. “Food Safety Regulations” for more details and Annex 8 for the required parameters for analysis of specific products according to their risk category.

### High-Risk Foods

- Meat & poultry products
- Fish and fisheries products
- Milk and dairy products
- Raw leafy vegetables
- Fresh cut fruits and vegetables
- Nuts and cashew nuts, fresh or dried, unshelled/unpeeled or shelled/peeled
- Processed eggs, liquid, frozen or dried
- Bakery products, ready to eat and containing eggs
- Food for special dietary purposes

- Ice
- Food additives
- Honey

### **Medium-Risk Foods**

- Processed dairy products
- Processed fish products (dried, salted, smoked)
- Processed meat and poultry products (dried, salted, smoked)
- Fresh vegetables, including potatoes and onions
- Bakery wares (frozen dough, bread, and rolls)
- Dried fruits and vegetables
- Dried food ingredients
- Mayonnaise
- Sesame
- Peanut butter
- Mineral water
- Soy sauce
- Fresh juice

Note: All food products not included in the lists above are considered “low-risk products.”

### **1.3 Certificate of Origin**

A certificate of origin is an official document used to confirm whether the products originated or were wholly obtained, produced, or manufactured in a country. Cambodia requires exporters to provide a certificate of origin to issue permits, licenses, or a permission letter for fish, crustaceans, mollusks, other aquatic products, and animals and other animal products. MAFF issues the import permit/license for animal and animal products, whereas the Fishery Administration issues the import permit/license for fish and fish products. The certificate must be ISO A4 size white paper and have three copies. In Cambodia, GDCE is the receiving authority and will check the certificate based on Operational Certification Procedures Annex 8 of the ASEAN Trade in Goods Agreement.

### **1.4 Phytosanitary Certificate**

**Agency:** MAFF

**Process:** Importers wishing to bring plant products into Cambodia must apply for the Import Certificate for Plant Quarantine Material from MAFF’s GDA by submitting:

1. Pest list from the country of origin of the goods and countries in transit
2. Phytosanitary treatment documents on the goods

The two documents shall be issued by the National Plant Protection Organization (NPPO) of the country of origin.

After submission of the two documents, GDA will perform a risk analysis and can:

- a) refuse import if the pest risk assessment shows uncontrollable risk,
- b) require the NPPO of the country of origin to provide relevant documents to assess risk levels,
- c) issue a Provision Import Certificate in cases where the results of a pest risk assessment shows controllable risks.

Once GDA issues a certificate, the goods can be imported. One phytosanitary certificate can include multiple products arriving together. The presentation of the certificate is a mandatory requirement for importation of certain plant products and must be obtained prior to export (Prakas No. 100 on Cambodian Quarantine Pest List, 2010). GDCE will review the document as part of its customs clearance procedures. If necessary, GDCE will contact the relevant agency for an inspection. If an inspection is deemed necessary, the importer should request the inspection at the phytosanitary station by attaching:

1. Phytosanitary certificate issued by NPPO of the country of origin,
2. Invoice,
3. Packing List,
4. Fumigation Certificate (if any),
5. Import Certificate issued by GDA,
6. Import Permit issued by MAFF (in case goods are agricultural materials such as seeds, fertilizers, pesticides, and feeds, etc.).

Each consigned good allowed to enter Cambodia shall comply with the conditions written in the Import Certificate. See Annex 6 for sample document and details.

## **1.5 Veterinary Certificate**

**Agency:** MAFF

**Process:**

- Importers must advise GDAHP within 5 days in advance of the arrival of the consignment. GDAHP may refuse inspection and importation of products based on sanitary grounds.
- If permission is granted, the trader must pay a fee for the inspection in advance.
- When goods arrive at the border, the trader must inform the Veterinary Inspector to perform an inspection. The trader may collect the Veterinary Certificate after the inspection has been carried out.

All certificates are issued by the GDAHP office in Phnom Penh, but inspections must be carried out by a Veterinary Inspector at the actual border point with the results relayed back to GDAHP Headquarters.

**Important notes:**

- Supporting documents include an import permit (which should have already been obtained by the importer from MAFF).
- Commercial documents (i.e., Bill of Lading, Commercial Invoice) are not necessary (National Trade Repository, 2015).

The amount payable depends on the number and types of livestock and products of animal origin to be inspected.

**Inquiry:** GDAH  
Address: Trea Village, St. 371, Sangkat Steung Mean Chey, Khan Mean Chey, Phnom Penh, Cambodia  
Tel: (855) 23 883 746  
Website: [www.gdahp.maff.gov.kh](http://www.gdahp.maff.gov.kh)

**1.6 Import License for Live Animals and Animal Products**

**Agency:** MAFF

**Process:**

- Importers must apply for an import license two weeks before bringing in live animals/animal products.
- Currently, there is no application form. To request an import license, the importer must send a written request to MAFF through GDAH, along with supporting documents.

**Important notes:**

- Supporting documents include a business license, sanitary certificate, and animal/animal products identification.
- There is no fee or charge for the import license. However, a service charge is levied to cover the cost of the sanitary inspection and a fee will be charged for laboratory tests (if required).
- The license is valid for one year and, upon request, can be extended.
- An application will be denied only if required documentation is missing or incomplete. It may also be denied if there has been a recent outbreak of disease in the area from which the animals originate. Applicants may appeal a refusal to issue a license to MAFF.

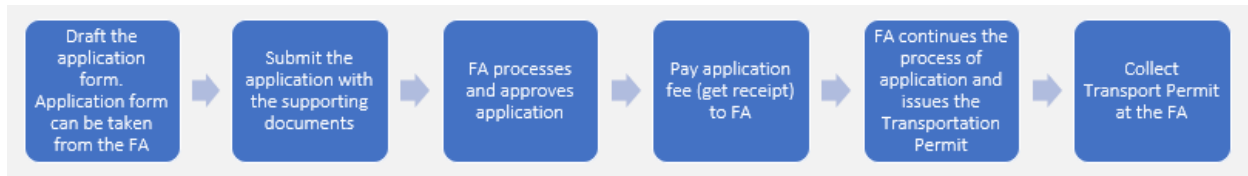
**Inquiry:** GDAH  
Address: Trea Village, St. 371, Sangkat Steung Mean Chey, Khan Mean Chey, Phnom Penh, Cambodia  
Tel: (855) 23 883 746  
Website: [www.gdahp.maff.gov.kh](http://www.gdahp.maff.gov.kh)



## 1.7 Import Permit for Fishery Products

**Agency:** MAFF

**Process:** Importers need to submit a Transportation Permit for Fishery Products to the Fishery Administration (FA): The below displays the process of submitting the application:



### Important notes:

- Supporting documents include business a registration certificate, tax registration certificate, and import quota.
- Commercial documents (i.e., Bill of Lading, Commercial Invoice) are not necessary (National Trade Repository, 2015).

The fee for the transport permit is 40,000 Khmer Riels or around USD10 (as of 06/06/2023, USD1 = 4,127 riels)

**Inquiry:** FiA

Address: #186, Norodom Blvd., Sangkat Tonle Basak, Khan Chamkar Mon, Phnom Penh, Cambodia.

Tel: (855) 12 868815/ 023 215470

Website: <http://www.fia.gov.kh/>

## 1.8 Health Certificate

**Agency:** MISTI

**Process:** It is optional to obtain a health certificate prior to the import of all food products, including:

- a. Foods already cooked such as cakes, vegetables, jams, sauces, drinking water, orangeade, wines, fizzy drinks,
- b. Raw foods to be mixed or cooked for consumption: pork, beef, poultry, fish, and other animal meat,
- c. Foods preserved in cans, glasses, bottles, plastic bags, jars, or boxes. As of the time of this report, no process for obtaining health certificates for imported food has been defined by MISTI.<sup>1</sup>

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<sup>1</sup> EuroCham currently states this health certificate as optional [EuroCham, 2021].

**Inquiry:** General Department of General Affairs  
Address: 45, Preah Norodom Blvd, Phsar Thmey III, Daun Penh, Phnom Penh, 120203  
Tel: (855) 23 211 141  
Email: [Info@misti.gov.kh](mailto:Info@misti.gov.kh)  
Website: [www.misti.gov.kh](http://www.misti.gov.kh)

**Post Note:** MITSI assumed responsibility for health certificates in 2021 when MOH discontinued the issuance of health certificates for food products except for drugs, supplementary drugs, and cosmetics (EuroCham Cambodia, 2021). Supporting documents must include the Certificate of Free Sale for imports.

### 1.9 Certificate of Free Sale

**Agency:** MISTI

**Process:** Importers must obtain a Certificate of Free Sale from MITSI/ISC to import food products. Along with a request letter (free format), documents from the exporting country that need to be prepared and attached by the importer should include:

- Certificate of Conformity
- Sanitary Certificate (for local products)
- Certificate of Analysis (valid before 3 months)
- Certificate of Management System or License for product registration
- Certificate of Free Sale from the exporting country
- List of raw materials, if any

Other supporting documents if necessary (Export or import permit, business license, etc.)

**Important notes:** The process takes no less than 30 days after the submission of the documents and the service fee is 200,000 Khmer Riels or USD50. The certificate is valid for 1 year.

**Inquiry:** ISC  
Address: #538 National Road No2, Sangkat Chak-AngRe Leu, Khan Mean Chey, Phnom Penh, Cambodia  
Tel: (855) 23428745  
Email: [discinfo@camnet.com.kh](mailto:discinfo@camnet.com.kh)  
Website: [www.isc.gov.kh](http://www.isc.gov.kh)

### 1.9 Labeling

**Agency:** MISTI

**Process:** Labeling for all food products must follow the Cambodia Standard CS 001-2000 (Prakas No. 1045, 2000). All packaged foods shall not be described or presented in a manner that is false or misleading. All packaging and labeling of food products, including those for imports, are required to be translated into the Khmer language. Mandatory labels must include the following (see Annex 5 for additional information on marking):

- Product name
- Trademark
- List of ingredients

- Net contents and drained weight
- Names and address
- Country of origin
- Lot number of product
- Date marking and storage instructions
- Instructions for use
- Shelf life (i.e., the production date, the packaging date, the expiry date, best before date)

**Post Note:** In practice, uncertainties remain regarding actual enforcement.

See below for samples from various modern retail outlets.



**Inquiry:** ISC

Address: 538 National Road No. 2, Sangkat Chak-AngRe Leu, Khan Mean Chey, Phnom Penh, Cambodia

Tel: (855) 23 428 745

Email: [discinfo@camnet.com.kh](mailto:discinfo@camnet.com.kh)

Website: [www.isc.gov.kh](http://www.isc.gov.kh)

## 1.11 Customs permit

**Agency:** GDCE

**Process:** Goods that require a customs permit include all imported goods in the list of restricted goods (Sub-decree 17, 2020). The importer needs to check whether the goods in question are restricted and, if necessary, apply for any required licenses, permits, or certificates. For food products, the importer needs to apply for a license from MAFF. Details for the different ministries can be checked in Sub-decree 17; examples of restricted foods are contained in Annex 9. To import, the importer needs to obtain the license, permit, or certificates as well as other legal documents from competent authorities. The importer must attach other commercial documents for the government agency with the request letter (free format). Although detailed information on required commercial documents is undefined in the Sub-decree 17, typical commercial documents include: commercial invoice, packing list, bill of lading, etc. Although the importer is considered the “responsible party,” U.S. exporters should be aware of requirements before embarkation in case of events requiring a return of goods.

**Inquiry:** GDCE

Address: GDCE, Building 6-8 Preah Norodom Blvd (41), Phnom Penh.

Tel: (855) 23 722 767

Email: [info-pru@customs.gov.kh](mailto:info-pru@customs.gov.kh)

Website: [www.customs.gov.kh/en](http://www.customs.gov.kh/en)

## 1.12 Commercial Invoice

A commercial invoice, or pro forma invoice, is a required document for the import clearance process. It is a proof of sale issued by the exporter to the importer and is the document used by customs officials to assess import duties and taxes, if applicable. There are no country-specific requirements. A commercial invoice is acceptable if all the relevant information is included. Relevant information that needs to be included in a commercial invoice are the exporter and importer names, addresses, contact details, date of invoice, full description of each item of goods, country of origin, HS Tariff code, quantity, currency and value of goods, and weight.

In some instances, a commercial invoice (soft copy) is needed in advance by the importer as a supporting document for other import requirements such as a customs permit.

## 1.13 Packing List

A packing list is a required document for the import clearance process and will be issued by the exporter for the shipment. A packing list itemizes the contents of each package and includes weights, measurements, and other detailed lists of goods.

This document is used both by customs officials and freight forwarders to determine weights and freight costs. Like the commercial invoice, the packing list (soft copy) is needed in advance by the importer as supporting documentation for other import requirements such as the customs permit.

### **1.14 Transportation Document**

The customs territory in Cambodia includes land, water, and airspace so there are three types of transportation documents: the bill of lading for ocean shipments, the airway bill for air freight shipments, and the truck bill if arriving by land.

The transportation document provides detailed information about the shipment and allows it to be tracked.

The Cambodian government offers an incentive scheme to traders with high compliance rates, known as the Best Trader Incentive Mechanism (BTIM). This program is part of a broader trade facilitation policy of the Royal Government of Cambodia. Members in this group can transport goods without a transportation document and customs seal, among other incentives. As of April 2021, the GDCE has recognized 43 companies as members of the Best Traders Group.

For eligibility and required documents (applicable to importers), please see Annex 10.

### **1.15 Customs Declaration**

Cambodia uses Automated System on Customs Data (ASYCUDA) for the electronic entry of the customs declaration. Declarants, typically Customs Brokers, input information of the Single Administrative Document (SAD) directly into the system. ASYCUDA will review and verify with available reference documents and perform some examinations. However, this process still requires the printing and submission of hard copies to customs officers for a final review. When the SAD is checked thoroughly, the customs officer uses the system to assign a ‘colored’ processing lane based on risk management criteria. Some goods are subject to physical inspection and require special requirements before a clearance document is issued.

If there are any issues, the SAD will be routed to the Customs Query Desk. When an agreement is reached, the declarant shall take the signed SAD and return to the processing lane. Registered customs declarations can also be voided with GDCE authorization.

In practice, SAD enrollment can begin in advance to speed up goods on the day of their arrival.

### **1.16 Customs Formalities**

Formalities for ship, aircraft, and land transport follow the same principle of first reporting to the customs administration before the arrival of goods into the Cambodian customs territory.

Ship formality – the customs officer in charge and other relevant officers, such as office of the autonomous port and immigration, may enter the ship and conduct the formalities. Some documents to be submitted by the crew master include but are not limited to crew and passenger lists, and ship registration certificates and other documents for customs clearance.

Aircraft formality – the unloading of goods must be at a designated location and be approved and inspected by a customs officer with cooperative assistance from the crew or the aircraft representative.

Land formality – Importers/authorized person shall report to the customs administration before introduction of goods arrive at Cambodia customs territory.

### 1.17 Warehousing

In the cases of temporary customs or bonded warehouse storage, operators are liable for import duties and taxes and other fees, including brokerage fees, port charges, and agent charges (Customs Law and Regulations, 2013). Duties, taxes, and other fees and charges owed are calculated on the detailed customs declaration that is verified by customs officers (Customs Law and Regulations, 2013). Please see Annexes 6 and 17 for detailed duties, taxes, and fees.

Customs temporary storage refers to the storage of goods under customs control in approved premises pending the completion of customs formalities. Customs bonded warehouses are facilities where goods may be placed for a specified period under customs control.

For full container load cargos, the customs officer issues a transportation permit after completing the customs declaration. Authorized maximum duration of storage is 45 days, after which, the owner of the goods shall pay a customs storage fee of 0.1 percent of customs valuation per day to GDCE. Within three months from the registered date on the list of Customs warehouses, all goods that are not fulfilled with a customs declaration in Customs Temporary Storage shall be considered as unclaimed (GDCE, 2022). For imported goods through any international airports, the authorized maximum duration of storage is 30 days from the arrival date.

Each port sets their own fees and tariffs further details are available on the port’s website. The table below summarizes the storage fees at the major sea and airports of Cambodia.

Port	Free Period	Laden		Empty		Other Charges	
	Days	20’	40’ & 45’	20’	40’ & 45’	< 6 days	> 6 days
Phnom Penh Autonomous Port	7d	\$3.00 per day	\$6.00 per day	\$1.20 per day	\$2.00 per day	-	-
Sihanoukville Autonomous Port	5d	\$3.00 per day	\$6.00 per day	\$1.00 per day	\$2.00 per day	-	-
Phnom Penh Airport	0d	-	-	-	-	\$0.08 per kg <sup>1</sup>	\$0.04 per kg <sup>1</sup>
Siem Reap Airport	0d	-	-	-	-	\$0.08 per kg <sup>1</sup>	\$0.04 per kg <sup>1</sup>

Note: A 100 percent surcharge is applied to the following items: Cargo requiring room temperature storage +2c to +8c (50 percent surcharge for +15c to +25c), live animals, and dangerous goods. The minimum charge is \$4.40 including 10 percent VAT.

### 1.18 Scanning

Container scanning is done separately from SAD processing in order to compare the goods declared with those found during scanning. Scanning applies to ship and land cargos.

Scanning fees:

- \$32 for containers with sizes from 40 feet up
- \$20 for containers with sizes below 40 feet

GDCE can revise fees for imported goods.

### **1.19 Accounting**

After ASYCUDA assesses the SAD, the system will state the amount for duties, taxes, and any other relevant fees to be paid via a notice of assessment. The document is used as a reference document for payment. Please see Annex 1 on some selected product categories.

### **1.20 Release of Goods**

A cargo release note is issued after payment of duties, taxes, and any other relevant fees. The note is used to authorize the release of cargo from customs.

The Time Release Study (TRS) is a special tool developed by the World Customs Organization (WCO) to measure the relevant aspects of the effectiveness of operational procedures carried out by Customs, other regulatory agencies, and private sector stakeholders in the standard processing of imports, exports, and cross border and transit movements. The TRS determines the average time taken for the clearance of consignments from the arrival until the physical release of cargo and to prescribe possible corrective measures to the Customs and other border agencies to improve their performance.

In Cambodia, the average time required for SAD lodgment and the cargo release note:

- Phnom Penh International Airport (PPIA): 0.5 hour
- Phnom Penh Autonomous Port (PPAP): 2 hours
- Sihanoukville Autonomous Port (SAP): 1.5 hours

Land modes:

- Thailand Border, Poi Pet: 1 hour
- Vietnam Border, Bavet: 0.5 hour

For a more comprehensive table on TRS, please see Annex 2.

### **1.21 Post Clearance Auditing**

Within 3 years of the date of registration of any customs declaration, customs can redetermine the declared tariff classification or origin by issuing a notice following an audit, investigation, inspection, or examination of the imported goods.

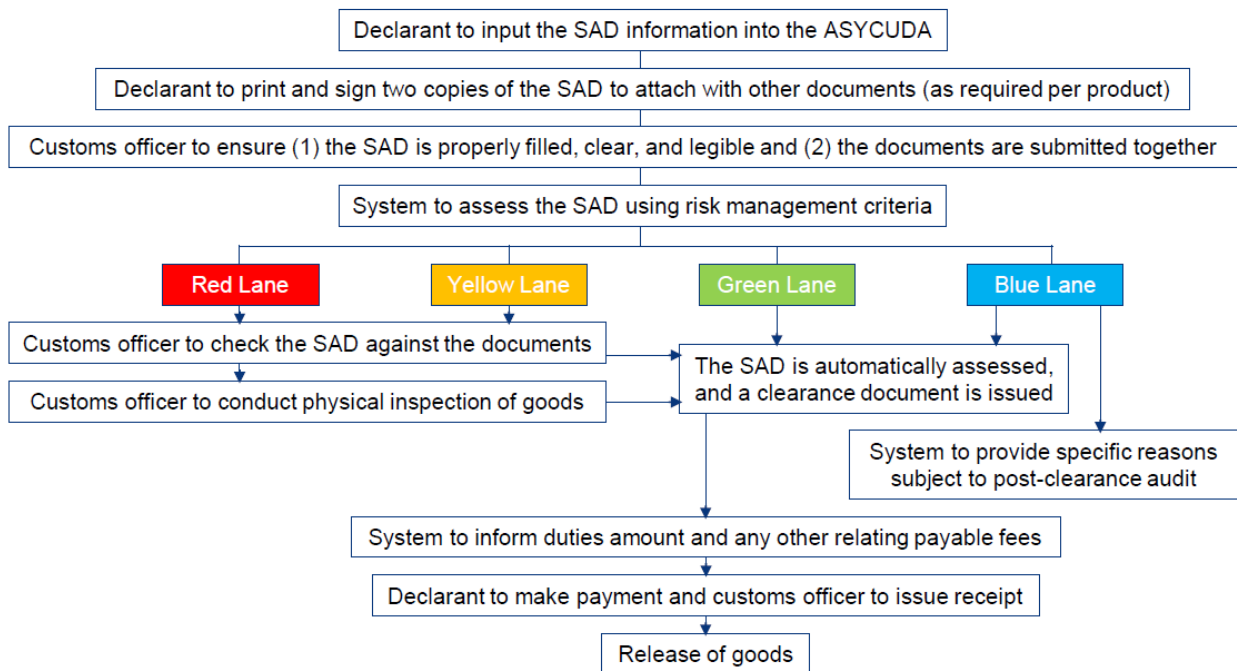
If any fraudulent activity is found, a notice may be issued for the goods under investigation within a period no longer than 10 years from the original date of registration of the customs declaration.

## 1.22 Commodity Search

Exporters can locate information on specific tariffs, measures, requirements, Prakas, Sub-decrees, and procedures applicable to a specific commodity at the [Cambodia National Trade Repository](#).

## Import Clearance Flowchart

The below import clearance flowchart below describes procedures importers need to fulfill to get clearance from the GDCE border office.





## **Available Resources for Exporters**

### **Handbook on Customs Clearance (2015)**

GDCE's only publication, [The Handbook on Customs Clearance](#), is simplified to be user-friendly even for those who are unfamiliar with customs terms. The existing Law on Customs and its supporting regulations, as well as other customs clearance procedures, are developed by national and international customs experts.

More information can be found at: [www.api.customs.gov.kh/wp-content/uploads/2015/10/Handbook-on-Customs-Clearance-EN-Final.pdf](http://www.api.customs.gov.kh/wp-content/uploads/2015/10/Handbook-on-Customs-Clearance-EN-Final.pdf)

### **Customs Tariff of Cambodia (2022)**

The Cambodia Customs Tariff Book 2022 is the most comprehensive document of its kind. Currently, there is a mobile application that includes the following features: tariff filter by section/ chapter/ heading/ sub-heading, tariff search, estimated duty and tax calculation, and restricted and prohibited goods.

More information can be found at: <https://customs.gov.kh/en/publications/14043-customs-tariff-of-cambodia-km-2022>

### **Time Release Study (2019)**

The Time Release Study is a special tool developed by the WCO to measure the relevant aspects of the effectiveness of operational procedures carried out by Customs, other regulatory agencies, and private sector stakeholders in the standard processing of imports and cross border movements. The objective of the study is to determine average time taken from the clearance of consignments from the arrival until the physical release of cargo.

More information can be found at: [www.vl.customs.gov.kh/wp-content/uploads/2020/08/Cambodia TRS 2019 Final-Report 04 08 20 with-DG-Signature.pdf](http://www.vl.customs.gov.kh/wp-content/uploads/2020/08/Cambodia_TRS_2019_Final-Report_04_08_20_with-DG-Signature.pdf)

### **Procedures for Inspection of Imported Food (2019)**

This document, issued by MOC, establishes measures for improving efficiency in managing and controlling the importation of food products to minimize potential risks and to guarantee their quality and safety.

More information can be found at: [https://www.ccf dg.gov.kh/wp-content/uploads/2021/02/Khmer\\_20190916\\_Prk-263\\_MoC\\_Determining-the-procedure-for-importing-food-1.pdf](https://www.ccf dg.gov.kh/wp-content/uploads/2021/02/Khmer_20190916_Prk-263_MoC_Determining-the-procedure-for-importing-food-1.pdf)

## **Doing Business – Economy Profile of Cambodia (2020)**

This World Bank Group project provides objective measures of business regulations and their enforcement. It captures several important dimensions of the regulatory environment.

[www.doingbusiness.org/content/dam/doingBusiness/country/c/cambodia/KHM.pdf](http://www.doingbusiness.org/content/dam/doingBusiness/country/c/cambodia/KHM.pdf)

### **Relevant Laws and Regulations**

- Law NS/RKM/0707/017 dated July 20, 2007; on Customs (KH/EN)
- Law NS/RKM/506/011 dated June 4, 2006; on Fisheries (KH/EN)
- Prakas No.100 dated May 10, 2010; on Cambodian Quarantine Pest List
- Prakas No. 106 dated February 15, 2008; on Customs Temporary Storage
- Prakas No. 166 dated September 10, 2018; on Management and Safety Requirements for Prepared Food Products (KH)
- Prakas No. 263C dated September 16, 2019; on Procedure for Inspection of Imported Food (KH/EN)
- Prakas No. 302. MISTI/2021
- Prakas No.1045 dated December 28, 2000; on Cambodian Standard CS 001-2000 Labelling of Food Product (KH/EN)
- Prakas No.1447 MEF.BK dated December 26, 2007; on Custom Declaration Provision and Procedures (KH/EN)
- Prakas No. 1608 dated December 21, 2018; on the Provision of Public Service of the GDCE
- Sub-decree No. 15/ANK/BK dated March 13, 2003; on Phytosanitary Inspection (KH/EN)
- Sub-decree No.16/ANK/BK dated March 13, 2003; on Sanitary Inspection of Animals and Animal Products (KH/EN)
- Sub-decree No.17/ANK/BK dated February 26, 2020; on the Enforcement of the List of Prohibited and Restricted Goods (KH/EN)
- Instruction No 2256/19 AKR dated August 5, 2019; on Pre-arrival Customs Procedures (KH)
- Sub-decree No.27/ANK/BK date January 28, 2019; on the removal of CamControl (KH)

### **Relevant Agencies**

#### **Office of the Council of Ministers (OCM)**

OCM is the executive body of the Kingdom of Cambodia led by the Prime Minister, assisted by Deputy Prime Ministers, Senior Ministers, Ministers, and Secretaries of State. Its members are nominated by the Prime Minister and appointed by the Cambodian Monarch.

Address: Friendship Building, 41 Russian Federation Blvd (110), Phnom Penh, Cambodia

Website: [www.ocm.gov.kh](http://www.ocm.gov.kh)

## **Council for the Development of Cambodia (CDC)**

Established in 1994, CDC is the Cambodian Government's highest decision-making level of the government for private and public investment. The Prime Minister chairs the CDC which is composed of senior ministers from related government agencies.

Address: Government Palace, Sisowath Quay, Wat Phnom, Phnom Penh, Cambodia  
Tel: (855) 23 427 597 / (855) 23 428 954  
Email: [info@cambodiainvestment.gov.kh](mailto:info@cambodiainvestment.gov.kh)  
Website: [www.cambodiainvestment.gov.kh](http://www.cambodiainvestment.gov.kh)

## **MEF**

MEF is the government ministry that accounts for the administration of financial and economic policy and affairs of the Kingdom of Cambodia.

Address: Street 92, Sangkat Wat Phnom, Khan Daun Penh, Phnom Penh, Cambodia  
Tel: (855) 23 890 666  
Email: [admin@mef.gov.kh](mailto:admin@mef.gov.kh)  
Website: [www.mef.gov.kh/en](http://www.mef.gov.kh/en)

## **GDCE**

GDCE is a member of World Customs Organization. It is the lead agency responsible for inspection of the export and import of goods at border checkpoints and plays a role in accordance with regulations. As a member of the of World Customs Organization, GDCE's mission is to expedite and facilitate legitimate trade and travel, support government revenue, ensure fair economic competition, enhance social safety and national security, and sustain Cambodia's economic development and viability.

Address: No. 6-8, Preah Norodom Blvd., Sangkat Phsar Thmei III, Khan Daun Penh, Phnom Penh, Cambodia  
Tel: (855) 23 722 767 / 722 768  
Email: [info-pru@customs.gov.kh](mailto:info-pru@customs.gov.kh)  
Website: [www.customs.gov.kh/en](http://www.customs.gov.kh/en)

## **Cambodia National Single Window (NSW)**

The NSW allows parties involved in trade and transport to register standardized information and documents with a single-entry point to fulfill all import, export, and transit-related regulatory requirements. For information registered electronically, individual data elements must only be submitted once. The objective of the single window is to strengthen government-to-government; government-to-business; and business-to-business inter-relationships.

Address: Building 6-8 Preah Norodom Blvd (41), Phnom Penh, Cambodia  
Tel: (855) 12 823 777 / (855) 12 285 750  
Email: [support@nsw.gov.kh](mailto:support@nsw.gov.kh)  
Website: [www.nsw.gov.kh](http://www.nsw.gov.kh)

### **Cambodia National Trade Repository**

MEF hosts this portal on behalf of all line Ministries and Institutions, involved in Cambodia's import and export processes. The information content is managed by the National Trade Repository Secretariat located at the Department of Economic Integration and ASEAN of MEF.

Website: [www.cambodiantr.gov.kh](http://www.cambodiantr.gov.kh)

### **MOC**

MOC is the ministry responsible for regulating and promoting Cambodia's commerce and trade. It works both domestically and internationally, and within the context of ASEAN, to create opportunities and a good working environment for producers and exporters.

Address: Lot 19-61, Russian Federation Blvd, Phum Teuk Thla, Sangkat Teuk Thla, Khan Sen Sok, Phnom Penh, Cambodia  
Tel: (855) 23 866 188 (Cabinet of the Minister)  
Email: [cabinet.info@moc.gov.kh](mailto:cabinet.info@moc.gov.kh)  
Website: [www.moc.gov.kh/en-us](http://www.moc.gov.kh/en-us)

#### **► Consumer Protection, Competition and Fraud Repression Directorate General (CCF) under MOC**

In 2020, the Cambodia Import-Export Inspection and Fraud Repression Directorate General (CAMCONTROL) was structurally and functionally transformed into CCF. This transformation included significant modification of its duties and roles in consumer protection, competition, and fraud prevention. One of CCF's main tasks under consumer protection is to control of quality of goods and services during its commercialization in Cambodian market.

Address: St.18, Kdey Takoy Village, Sangkat Veal Sbov, Khan Chbar Ampov, Phnom Penh, Cambodia  
Tel: (855) 23 231 856 / (855) 92 830 856  
Email: [contact.info@ccfdg.gov.kh](mailto:contact.info@ccfdg.gov.kh)  
Website: [www.ccfdg.gov.kh/en](http://www.ccfdg.gov.kh/en)

## **MAFF**

MAFF is the government ministry responsible for governing activities of the agriculture, forestry, and fishery industries in Cambodia.

Address: No. 200, Preah Norodom Blvd. (41), Sangkat Tonle Bassac, Khan Chamkarmon, Phnom Penh, Cambodia

Tel: (855) 23 726 128 / 23 726 129 / 97 76 66 989

Email: [info@maff.gov.kh](mailto:info@maff.gov.kh)

Website: [www.maff.gov.kh](http://www.maff.gov.kh)

## **MOH**

MOH is responsible for governing healthcare, the healthcare industry, public health, and health-related NGOs in Cambodia. The Ministry also governs and regulates the activity of medical professionals, hospitals, and clinics in the country.

Address: No. 80, Samdach Penn Nouth Blvd (289), Sankat Beoungkak 2, Tuol Kork District, Phnom Penh, Cambodia

Tel: (855) 23 885 970 / 884 909

Email: [webmaster@moh.gov.kh](mailto:webmaster@moh.gov.kh)

Website: [www.moh.gov.kh](http://www.moh.gov.kh)

## **MISTI**

In 2020, Ministry of Industry and Handicraft was renamed MISTI and has the authority, among others, to prepare policies, strategies, mapping and legal instruments for the science and technology and innovation sectors. This includes preparing and managing new initiatives in science and digital technology that serve general industry and other sectors. This also ranges from promoting automation and strengthening the provision of public services with respect to the issuance of patents to the creation of national standards for the issuance of certificates and accreditation for universal technology.

Address: Preah Norodom Boulevard, Sangkat Phsar Thmey III, Khan Daun Penh, Phnom Penh, 120203

Tel: (855) 23 211 141

Email: [info@misti.gov.kh](mailto:info@misti.gov.kh)

Website: [www.misti.gov.kh](http://www.misti.gov.kh)

## **II. Business Challenges**

<b>Area</b>	<b>Explanation</b>
Infrastructure	The Cambodian market remains small compared to neighboring countries and products are typically more expensive due to high shipping and import duties. Cambodia has a few free trade agreements, but not with the United States.
Technology	Full adoption of the customs system has yet to occur. Customs declarants use the ASYCUDA, but hard copies are still required by the customs officers for review, approval, and record-keeping. Additionally, newer information sharing systems, such as the Single Window, are available but awareness about the single window system remains low. The current system also lags in other aspects, such as connectivity and integration.
Procedures	Despite improvements over the years, awareness of non-tariff measures (NTM) continues to hinder import efficiency. The NTM database is not regularly updated and not all information is translated to English for wider dissemination. Relevant government websites are also often outdated and do not include consistent and recent announcements.

## **III. Annexes**

**Annex 1:** Specific Requirements for Import of Fruits and Vegetables

**Annex 2:** Specific Requirements for Import of Meats

**Annex 3:** Specific Requirements for Import of Processed Food

**Annex 4:** Specific Requirements for Import of Seafood

**Annex 5:** Specific Requirements for Import of Alcohol

**Annex 6:** Customs Duties, Special Tax, and Value-Added Tax

**Annex 7:** Time Release Study 2019

**Annex 8:** Required Parameters for Analysis

**Annex 9:** Sample List of Restricted Goods

**Annex 10:** Product Marking

**Annex 11:** Import Certificate for Plant Quarantine Material

**Annex 12:** Phytosanitary Inspection

**Annex 13:** Animal Sanitation Control and Animal Origin Products

**Annex 14:** Flowchart for Customs Permit

**Annex 15:** Flowchart for Import Permit (MAFF)

**Annex 16:** Best Trader Incentive Mechanism

**Annex 17:** GDCE Service Fees

**Annex 18:** Sample Documents

## Annex 1: Specific Requirements for Import of Fruits and Vegetables

### **Required Documents**

- Phytosanitary Certificate
- Certificate of Analysis
- Certificate of Free Sale
- Customs and Excise Permit (if good is listed in Sub-decree 17)

### **Government Authority**

- MAFF
- Customs and Excise House
- MISTI

### **Customs Duty and Tax**

- 7 percent Custom Duty
- 10 percent VAT

## Annex 2: Specific Requirements for Import of Meats

### **Required Documents**

- Sanitary/Veterinary/Animal Health Certificate issued by a relevant authority in the exporting country
- Import License issued by MAFF
- Certificate of Analysis
- Certificate of Free Sale
- Certificate of Origin
- Customs and Excise Permit (if the product is listed in Sub-decree 17)
- Health Certificate issued by a relevant authority in exporting country (Optional)

### **Government Authority**

- MAFF
- MISTI

### **Customs Duty and Tax**

- 15 percent Custom Duty
- 10 percent VAT

## Annex 3: Specific Requirements for Import of Processed Food

### **Required Documents**

- Certificate of Analysis if the food is a medium/high risk product
- Certificate of Free Sale

### **Government Authority**

- MISTI

### **Customs Duty and Tax**

- Please refer to Customs Tariff Handbook for the specific customs duty
- 10 percent VAT

#### **Annex 4: Specific Requirements for Seafood**

##### **Required Documents**

- Sanitary Certificate
- Fishery Certificate issued by a relevant authority in the exporting country
- Transportation Permit Letter issued by Fishery Administration
- Certificate of Origin
- Customs and Excise Permit (if good is listed in Sub-decree 17)
- Certificate of Free Sale

##### **Government Authority**

- MOC
- MAFF
- Customs and Excise House
- MISTI
- FiA

##### **Customs Duty and Tax**

- 15 percent Custom Duty
- 10 percent VAT

#### **Annex 5: Specific Requirements for Import of Alcohol**

##### **Required Documents**

- Certificate of Analysis
- Certificate of Free Sale
- Packaging and Labeling Requirement

##### **Government Authority**

- MISTI
- MOC

##### **Customs Duty and Tax**

- 35 percent Custom Duty
- 35 percent Special Tax
- 10 percent VAT

#### **Annex 6: Customs Duties, Special Tax, and Value-Added Tax**

Product Category	Customs Duty (CD)	Special Tax (ST)	Value-Added Tax (VAT)
Alcoholic Beverages	35%	35%	10%
Cereals	7%	0%	10%
Biscuits, Crisps, Cakes	15%	0%	10%
Coffee, Chocolate-infused Confectionery	35%	0%	10%
Milk, Cream, Butter	15%	0%	10%
Cheese, Yogurt	15%	0%	10%
Fish	7%	10%	10%
Fruit Nuts and Vegetable	7%	0%	10%
Grain Seed	0%	0%	10%
Processed Grains	35%	0%	10%
Meats	15%	0%	10%
Oilseeds	15%	0%	10%
Packaged Drinks	35%	10%	10%
Processed Foods	35%	0%	10%
Seafood	15%	0%	10%



## Annex 7: Time Release Study 2019

Average Time	Cargo Arrival – Physical Release		SAD Lodgment – Physical Release		SAD Lodgment – Cargo Release Note (Customs Clearance)		Cargo Release Note – Physical Release (Post-Customs Clearance)		
	2019	Days	Hours/Minutes	Days	Hours/Minutes	Days	Hours/Minutes	Days	Hours/Minutes
Air	3d		23h 34m	0d	0h 40m	0d	0h 28m	0d	12m
Sea/River	4d		12h 42m	0d	13h 39m	0d	1h 40m	0d	11h 59m
Road	1d		14h 17m	0d	1h 3m	0d	0h 41m	0d	22m
All Sites	3d		13h 12m	0d	6h 44m	0d	1h 5m	0d	5h 39m

## Annex 8: Required Parameters for Analysis

### High-Risk Food – Meat and Poultry Products

Description	Required Parameters for Analysis
Meat of bovine animals, fresh, chilled or frozen	<u>Microorganisms:</u> <i>Staphylococcus aureus</i> , <i>Salmonella spp.</i> <i>E.coli.</i> <u>Chemicals:</u> Antibiotics; Chloramphenicol.
Meat of swine, fresh, chilled or frozen	<u>Microorganisms:</u> <i>Staphylococcus aureus</i> , <i>Salmonella spp.</i> <i>E.coli.</i> <u>Chemicals:</u> Antibiotics; Ractopamine.
Edible offal of bovine animals, swine, sheep, goats fresh, chilled or frozen	<u>Microorganisms:</u> <i>Staphylococcus aureus</i> , <i>Salmonella spp.</i> <i>E.coli.</i> <u>Chemicals:</u> Antibiotics; Ractopamine.
Meat and edible offal, of the poultry, fresh, chilled or frozen	<u>Microorganisms:</u> <i>Staphylococcus aureus</i> , <i>Salmonella spp.</i> , <i>Clostridium perfringens</i> ; <u>Chemicals:</u> Antibiotics; Chloramphenicol

Description	Required Parameters for Analysis
Other meat and edible meat offal, fresh, chilled	<u>Microorganisms:</u> <i>Staphylococcus aureus</i> , <i>Salmonella spp</i> , <i>Clostridium perfringens</i> ; <u>Chemicals:</u> Formaldehyde; Nitrites; Benzoates.
Sausages and similar products including sausage, hotdog, ham, fermented meats, sliced meat.	<u>Microorganisms:</u> <i>Staphylococcus aureus</i> , <i>Salmonella spp</i> , <i>Clostridium perfringens</i> ; <u>Chemicals:</u> Formaldehyde; Nitrites; Benzoates.
Processed ready to eat meats (cooked, cured and fermented)	<u>Microorganisms:</u> <i>Staphylococcus aureus</i> , <i>Salmonella spp</i> , <i>Listeria monocytogenes</i> <u>Chemicals:</u> Formaldehyde; Nitrites; Benzoates.

#### High-Risk Food – Fish and Fisheries Products

Description	Required Parameters for Analysis
Fish, fresh, chilled or frozen	<u>Microorganisms:</u> <i>Staphylococcus aureus</i> , <i>Salmonella spp</i> , <i>E. coli</i> . <u>Chemicals:</u> Lead; Mercury; Histamine
Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen	<u>Microorganisms:</u> <i>Staphylococcus aureus</i> , <i>Salmonella spp</i> , <i>E. coli</i> . <u>Chemicals:</u> Lead; Mercury; Histamine
Crustaceans, fresh, chilled or frozen	<u>Microorganisms:</u> <i>Staphylococcus aureus</i> , <i>Salmonella spp</i> , <u>Chemicals:</u> Lead; Mercury; Formaldehyde, Sulfites
Molluscs, fresh, chilled or frozen	<u>Microorganisms:</u> <i>Salmonella spp</i> . <i>Norovirus</i> . <u>Chemicals:</u> Lead; Mercury; Formaldehyde.

### High-Risk Food – Milk and Dairy Products

Description	Required Parameters for Analysis
Raw Milk and cream (including pasteurised milk)	<u>Microorganisms:</u> <i>Staphylococcus aureus</i> , <i>Salmonella spp.</i> , <i>E. Coli</i> <i>Listeria monocytogenes</i> <u>Chemicals:</u> Melamine
Soft Cheeses and curd	<u>Microorganisms:</u> <i>Staphylococcus aureus</i> , <i>Salmonella spp.</i> , <i>E. Coli</i> <i>Listeria monocytogenes</i> <u>Chemicals:</u> Melamine
Infant Formula and Follow-up Formula for Older infant and Young Children	<u>Microorganisms:</u> <i>Enterobacter sakazakii</i> , <i>Escherichia coli</i> <i>Bacillus cereus</i> <i>Staphylococcus aureus</i> <i>Salmonella spp</i> <u>Chemicals:</u> Melamine Tuga Lead; Copper, badmiem Aflatoria M1

Description	Required Parameters for Analysis
Composite food preparation put up as food for infant and young children	<u>Microorganisms:</u> <i>Escherichia coli</i> , <i>Bacillus cereus</i> , <i>Staphylococcus aureus</i> , <i>Clostridium perfringens</i> , <i>Salmonella spp.</i> <u>Chemicals:</u> Melamine; Lead; Copper; Cadmium
Milk based drinks for young children	<u>Microorganisms:</u> <i>Escherichia coli</i> , <i>Bacillus cereus</i> , <i>Staphylococcus aureus</i> , <i>Clostridium perfringens</i> , <i>Salmonella spp.</i> <u>Chemicals:</u> Melamine; Lead; Copper; Cadmium
Ice cream and Frozen Dairy Products	<u>Microorganisms:</u> <i>Staphylococcus aureus</i> , <i>Salmonella spp.</i> <u>Chemicals:</u> Sweeteners;
Raw leafy vegetables; Fresh cut fruits and vegetables	<u>Chemicals:</u> Pesticide Residues; Cadmium Lead
Nuts and cashew nuts, fresh or dried, whether or not shelled or peeled	<u>Chemicals:</u> Total Aflatoxin (B1,B2,G1,G2) Aflatoxin B1

Description	Required Parameters for Analysis
Processed Eggs, Liquid, Frozen or Dried	<u>Microorganisms:</u> <i>Samonella ssp, Coliforms.</i> <u>Chemicals:</u> Benzoates.
Bakery Products, Ready to eat and containing eggs	<u>Microorganisms:</u> <i>Samonella ssp,</i> Mould.
Food for Special Dietary Purpose	<u>Microorganisms:</u> <i>Samonella spp,</i> <i>Staphylococcus aureus,</i> <u>Chemicals:</u> Lead, Copper, Cadmium
Ice	<u>Microorganisms:</u> <i>Aerobic Plate Count,</i> <i>Total Coliform</i> <i>and Escherichia coli,</i> <u>Chemicals:</u> Lead, Arsenic
Food Additive as per Codex General Standard for Food Additives CXS 192- 1995	Test for Additive Specification
Honey	Pesticide residues Antibiotics

#### Medium-Risk Food – Prepared (multiple technologies) Fish Products

Description	Required Parameters for Analysis
Dried Fish	Acesulfame K; Benzoates, Sorbates, Sulfites
Salted Fish	Acesulfame K; Benzoates, Sorbates, Sulfites
Smoked Fish	Acesulfame K; Benzoates, Sorbates, Sulfites

#### Medium-Risk Food – Processed Dairy Products

Description	Required Parameters for Analysis
Yoghurts	<u>Microorganisms:</u> <i>Escherichia coli, Bacillus cereus,</i> <i>Staphylococcus aureus, Salmonella spp</i>
Milk powder	<u>Microorganisms:</u> <i>Escherichia coli, Bacillus cereus,</i> <i>Staphylococcus aureus, Salmonella spp</i> <u>Chemicals:</u> Melamine;
Hard cheese	<u>Microorganisms:</u> <i>Listeria Monocytogenes</i>
Butter	<u>Microorganisms:</u> <i>Listeria Monocytogenes</i> <u>Chemicals:</u> <i>Carotenoides</i>
Sweetened condensed milk	<u>Microorganisms:</u> <i>Escherichia coli, Bacillus cereus,</i> <i>Staphylococcus aureus, Salmonella spp.</i> <u>Chemicals:</u> Citrates, Melamine
Evaporated milk	<u>Microorganisms:</u> <i>Escherichia coli, Bacillus cereus, Staphylococcus aureus,</i> <i>Salmonella spp.</i> <u>Chemicals:</u> Citrates, Melamine

**Medium-Risk Food – Prepared (multiple technologies) Meat and Poultry Products**

Description	Required Parameters for Analysis
Mineral Water	<u>Microorganisms:</u> <i>Aerobic Plate Count</i> , <i>Total Coliform and Escherichia coli</i> ; <u>Chemicals:</u> Arsenic, Nitrates
Soy Sauce	<u>Chemicals:</u> 3-MPCDI Benzoates
Fruit Juice	<i>Benzgates sabates</i>

**Medium-Risk Food – Prepared (multiple technologies) Meat and Poultry Products**

Description	Required Parameters for Analysis
Dried Meat	Acesulfame K; Benzoates, Sorbates, Sulfites
Salted Meat	Acesulfame K; Benzoates, Sorbates, Sulfites
Smoked meat	Benzoates, Sorbates, Sulfites
Fresh vegetables including potatoes, onions	Pesticide residues Cadmium
Bakery wares (frozen dough, bread and rolls)	Sweeteners
Dried fruits & vegetables and dried food ingredients	<u>Chemicals:</u> Sulfites, Cadmium, Lead
Mayonnaise	<u>Microorganisms:</u> <i>Samonella spp</i> , <i>Staphylococcus aureus</i>
Sesame, and peanut butter	<u>Microorganisms:</u> <i>Samonella sp</i> , <i>Staphylococcus aureus</i> <u>Chemicals:</u> <i>Total Aflatoxins</i>

**Low-Risk Food**

- Processed Tea
- Processed coffee and instant coffee
- Canned fruits and vegetables
- Canned meat and fish products
- Foods processed and packed in flexible pouches
- UHT milk
- Instant Noodles
- Processed Vegetable oils
- Alcoholic beverages
- Bakery products not containing milk, eggs, meat
- Dried biscuits
- Breakfast cereals
- Frozen pizza
- Pasta
- Sugar, Sweets & Sugar confectionary products
- Processed peanuts
- Processed nuts
- Rice, Cereals and grains
- Marmalade and jellies
- Pickled vegetables
- Hot sauces and ketchups
- Dried Beans in consumer packages
- TAJWIGH (Spices and Gerps in consumer packages)
- Seed

**Annex 9: Sample List of Restricted Goods**

H.S. Code	Description	MAFF
03063210	Breeding	(1)(2)
03063220	Other, live	(1)(2)
03063300	Crabs	(1)(2)
03063520	Other, live	(1)(2)
03071110	Live	(1)(2)
03074211	Cuttle fish ( <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i> ) and squid ( <i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i> )	(1)(2)
07133910	Suitable for sowing	(1)(2)
07134010	Suitable for sowing	(1)(2)
12011000	Seed	(1)(2)
12023000	Seed	(1)(2)
12079940	Illipe seeds ( <i>Illipe nuts</i> )	(1)(2)
12079990	Other	(1)

H.S. Code	Description	MAFF
02012000	Other cuts with bone in	(5)
02013000	Boneless	(5)
02022000	Other cuts with bone in	(5)
02023000	Boneless	(5)
02032200	Hams, shoulders and cuts thereof, with bone in	(5)
02032900	Other	(5)
02061000	Of bovine animals, fresh or chilled	(5)
02062100	Tongues	(5)
02062900	Other	(5)
02071200	Not cut in pieces, frozen	(5)
02071410	Wings	(5)
02071420	Thighs	(5)
02071430	Livers	(5)
02072500	Not cut in pieces, frozen	(5)
02072710	Livers	(5)
02072791	Mechanically deboned or separated meat	(5)
02072799	Other	(5)
02101100	Hams, shoulders and cuts thereof, with bone in	(5)
02101200	Bellies (streaky) and cuts thereof	(5)
02101930	Bacon or boneless hams	(5)
02101990	Other	(5)

H.S. Code	Description	MAFF
03021300	Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> )	(7)
03031200	Other Pacific salmon ( <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> )	(7)
03056910	Marine fish	(7)
03056990	Other	(7)
03063230	Fresh or chilled	(7)
03063530	Fresh or chilled	(7)
03071120	Fresh or chilled	(7)
03072200	Frozen	(7)
03072930	Dried, salted or in brine	(7)
03072940	Smoked	(7)
03073200	Frozen	(7)
03074221	Cuttle fish ( <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp.) and squid ( <i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodar</i> spp., <i>Sepioteuthis</i> spp.)	(7)

**Notes:**

- (1) License, import permission, or other legal documents in similar forms are required at import from competent ministries or agencies
- (2) License, export permission, or other legal documents in similar forms are required at export from competent ministries or agencies
- (5) An animal health certificate shall be required under the request of importing country
- (7) A fishery certificate from exporting country shall be required

## Reference

[ANUKRET 17 on THE ENFORCEMENT OF THE LIST OF PROHIBITED AND RESTRICTED.pdf \(customs.gov.kh\)](#), dated Feb 2020 (in line with GDCE Cambodia Customs Tariff 2017)

Disclaimer: This is a shortened list of the above Sub-decree, limited to items that are under this scope of this study.

## Annex 10: Product Marking


The date marking of products shall be declared as following:

- a. The food product shall be declared that it can keep aroma, color, flavor, quality and safety in the limited durability.
  - the day and the month for products with a minimum durability of the storage is not more than three months.
  - the month and the year for products with a minimum durability of the storage is more than three months.
- b. The date shall be declared by words:
  - The production date .....(the day the product was produced)
  - The packaging date .....(the day the product was packaged )
  - The expiry date ..... (the day the product expires)
  - Best before ..... or best before end .....(the day of minimum durability)
- c. The day, month and year shall be declared in numerical sequence except that the month may be indicated by letters, which will not confuse the consumer.
- d. Some foods do not require dates of minimum durability such as below:
  - fresh vegetable, fruits and bulbs;
  - all kinds of wine;
  - beverages containing more than 10 percent of alcohol by volume;
  - vinegar, food grade salt, white sugar, ice-cream, bonbons, chewing gum;
  - bread products which are normally for use within a 24 hour period only.

In addition to the date of minimum durability, any special conditions of the food shall be declared on the label if the validity of the date depends thereon.




## Annex 11: Import Certificate for Plant Quarantine Material



**KINGDOM OF CAMBODIA**  
Nation Religion King

**MINISTRY OF AGRICULTURE FORESTRY AND FISHERIES**  
**GENERAL DIRECTORATE OF AGRICULTURE**  
**PLANT PROTECTION SANITARY AND PHYTOSANITARY DEPARTMENT**



**IMPORT CERTIFICATE FOR PLANT QUARANTINE MATERIAL** No. ....

Permission is hereby granted to Import Plant Quarantine Material in accordance with: the Sub-Degree on Phytosanitary Inspection, No. 15 Or. Nor.Kor dated 13 March 2003 and Law on the Management of Quality and Safety of Products and Services dated 21 June 2000.		
Name and Address of Importer	Name and Address of Exporter	
Country of Origin	Entry point	
Botanical Name	Common Name/Variety	Quantity (Wt/No.)
<b>General Entry Conditions</b> The Consignment of plants/seeds should be: (i) Free from soil and weed seeds (ii) Accompanied by and official Phytosanitary Certificate by the authorized officer at the country of origin (iii) .....		
Special Entry Conditions		
PEQ Requirements		
For a period of ..... Days.		
Date of Issue: ...../...../.....	Place of Issue: <b>PHNOM PENH</b>	Validity Date: ...../...../.....
(Name & Family Name) (TITLE) Stamp, Signature & Name of GDA's Director General	(Name & Family Name) (TITLE) PQ Stamp, Signature & Name of PP/SPSD's Director	

Head Office: No 54B/40 F, Street 395-656, Sangkat Toeuk Laak 3, Khan Tuol Kok, Phnom Penh, Cambodia/ Tel: (855) 23 885 482 / 908 551 EMAIL: [ppspdam@online.com.kh](mailto:ppspdam@online.com.kh)

According to Sub decree No.15, plant quarantine materials are:

- Plants, parts of plant, plant products, and agricultural products that are not certified free of pests;
- Packaging material or wooden boxes, palettes or any means of transport and storage;
- Soil or soil attached to root or part of plant;
- Live or dead pests or beneficial organisms;
- Any other items that may not be of plant origin yet may provide a habitat for pests.

For complete list of plant quarantine materials, please refer to Prakas No. 100 on Cambodian Quarantine Pest List, dated 10 May 2010.

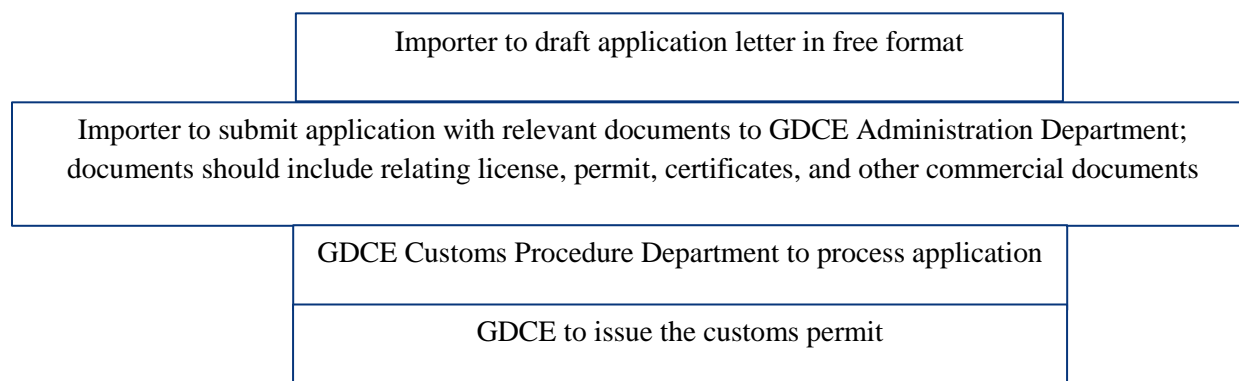
## Annex 12: Phytosanitary Inspection

H.S. Code	Description
Chapter 07: Edible vegetables and certain roots and tubers	
07082010	French beans
07082020	Long beans
07082090	Other
07089000	Other leguminous vegetables
07104000	Sweet corn
07108000	Other vegetables
07109000	Mixtures of vegetables
07119020	Chillies (fruits of genus Capsicum)
07119040	Onions, preserved by sulphur dioxide gas
07119090	Other
07131010	Suitable for sowing
07131090	Other
Chapter 08: Edible fruit and nuts; peel of citrus fruit or melons	
08051010	Fresh
08051020	Dried
08081000	Apples
08083000	Pears
08092100	Sour cherries ( <i>Prunus cerasus</i> )
08094010	Plums
08101000	Strawberries
08102000	Raspberries, blackberries, mulberries and loganberries
Chapter 10: Cereals	
10021000	Seed
10059010	Popcorn
10062010	Thai Hom Mali rice
Chapter 11: Products of the milling industry; malt; starches; inulin; wheat gluten	
11031920	Wheat flour of rice
11041200	Pellets of oats
11062090	Other
Chapter 12: Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	
12011000	Seed
12019000	Other
12074010	Castor oil seeds: Edible
12081000	Of soya beans

### Annex 13: Animal Sanitation Control and Animal Origin Products

H.S. Code	Description
Chapter 02: Meat and edible meat offal	
02012000	Other cuts with bone in
02013000	Boneless
02032200	Hams, shoulders and cuts thereof, with bone in
02032900	Other
02061000	Of bovine animals, fresh or chilled
02062100	Tongues
02062900	Other
02071200	Not cut in pieces, frozen
02071410	Wings
02071420	Thighs
02071430	Livers
'02072791	Other: Mechanically deboned or separated meat
'02072799	Other: Other
02101100	Hams, shoulders and cuts thereof, with bone in
02101200	Bellies (streaky) and cuts thereof
02101930	Bacon or boneless hams
02101990	Other
Chapter 16: Preparations of meat, of fish or of crustaceans, mollusks or other aquatic invertebrates	
16010010	In airtight containers
16010090	Other
16025000	Of bovine animals

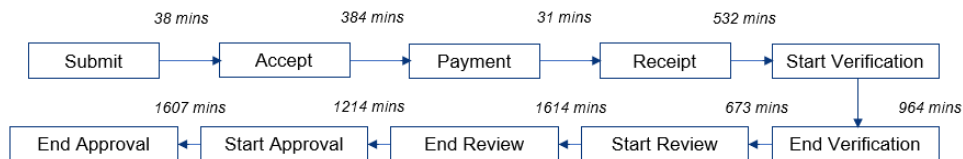
### Annex 14: Flowchart for Customs Permit



Average time of 6.5 hours to complete the process, and divided into 3 following steps:

- Submit à Verify application = 228 mins
- Verify à Review application = 97 mins
- Review à Approve application = 64 mins

## Annex 15: Flowchart for Import Permit (MAFF)



Process of issuing permit at MAFF takes an average of about 5 days

## Annex 16: Best Trader Group Incentive Mechanism

To be eligible for the program, a trader must:

- Be registered in the Trade Credibility Management System (a system to evaluate compliance level, developed and implemented by Circular No. 007 MEF dated 2007) at the time of application
- Be a legal entity with no less than 1 billion KHR (USD 250,000) registered capital
- No conviction of a serious customs offense within the past 3 years from the date of application
- No failure to repay a customs debt beyond the deadline or defaulted on any other debts
- Fulfill obligations regarding recordkeeping of documents, accounting books, records, and other information related to import-export activities in accordance with existing laws and regulations
- Be a member of any authorized business community and must be certified by the chair of the said community in regard to the financial status and compliance status of the trader
- Have an annual trade volume of no less than USD \$2 million
- Complete any report as deemed necessary by GDCE's Best Trader Management Unit

Required documents for application:

- Certificate of business registration, company's by-laws, and a list of shareholders as of the date of application
- Financial statement for the last two years
- Compliance letter issued by the concerned business organization
- VAT certificate and/or patent certificate or similar certificate
- A copy of the ID card or similar document of the company's management
- Trade volume of import-export and sale in the past year
- Manufacturing and documentation process diagram
- Term and document checklist
- Application request letter
- Letter of certification and guarantee
- Letter of authorization for company's representative
- List of authorized employees
- Cambodian national ID

More information can be found at: [Best Traders Group](#)

## Annex 17: GDCE Service Fees

Description	Tax Amount	Service Fee	Maximum Duration of Service Providing (Working Days)	Validity
Goods storage fee in overdue customs temporary storage (per day)	0.1% on Customs Value	0 Riel	Immediately	Storing longer than 30 days at airport and longer than 45 days outside airport
Fee of goods imported for selling in the DUTY FREE SHOP	10% on Customs Value	0 Riel	1-2 Days	
Transit fee (1):				
▪ Smaller than or equal to 20 feet per container of goods	400 000 Riels	0 Riel	Immediately	
▪ Larger than 20 feet per container of goods	480 000 Riels	0 Riel	Immediately	
▪ Goods not loaded in the container (per m <sup>3</sup> )	20 000 Riels or at least 200 000 Riels per transit customs declaration	0 Riel	Immediately	
▪ Living cow, buffalo, and horse (per animal)	40 000 Riels	0 Riel	Immediately	
▪ Living pig, sheep, and goat (per animal)	10 000 Riels	0 Riel	Immediately	
▪ Fowl (chicken, duck...) (per Kg)	1 000 Riels	0 Riel	Immediately	
▪ Fisheries products (per Kg)	1 000 Riels	0 Riel	Immediately	
Container inspection fee under TH-SCAN system:				
▪ lower than 40 feet per container	0 Riel	80,000 Riels	1-2 days	
▪ 40 feet up per container	0 Riel	128,000 Riels	1-2 days	

Description	Tax Amount	Service Fee	Maximum Duration of Service Providing (Working Days)	Validity
Customs Processing Fee (CPF):				
▪ 20 feet up per container	0 Riel	60,000 Riels	1-2 days	
▪ Per customs declaration of petroleum products	0 Riel	60,000 Riels	1-2 days	
▪ Per customs declaration of products not loaded in the container or loaded in the container smaller than 20 feet	0 Riel	40,000 Riels	1-2 days	
Customs permit issuance fee (per document)	0 Riel	0 Riel	1-2 days	30 days
Customs value verification fee (per document)	0 Riel	0 Riel	1-2 days	45 days
Goods origin certificate verification fee (per document)	0 Riel	0 Riel	1-2 days	45 days
Temporary customs storage license fee (per year)	0 Riel	20,000,000 Riels	1-2 days	1 year
Customs bonded warehouses license fee (per year)	0 Riel	1% of medium monthly tax amount of goods in warehouse or at least 2,000,000 Riel	90 days for new request 1-2 days for requesting to renew validity	3 years
Customs brokers license fee (per year)	0 Riel	2,000,000 Riels	90 days for new request 1-2 days for requesting to renew validity	2 years
Advance ruling service fee (per document)	0 Riel	200,000 Riels	30 days	3 years

Description	Tax Amount	Service Fee	Maximum Duration of Service Providing (Working Days)	Validity
Work fees outside the customs office (2):				
▪ Inspection fee of goods loaded in container during working hours (per container)	0 Riel	10,000 Riels	Immediately	
▪ Inspection fee of goods loaded in container after working hours (per container)	0 Riel	20,000 Riels	Immediately	
▪ Inspection fee of goods not loaded in container during working hours (per declaration)	0 Riel	40,000 Riels	Immediately	
▪ Inspection fee of goods not loaded in container after working hours (per declaration)	0 Riel	80,000 Riels	Immediately	
▪ Fees of escorting the goods (in a person per day)	0 Riel	100,000 Riels	Immediately	
Transportation identification card fee (per card)	0 Riel	5,000 Riels	1-2 days	1 year
Consulting service fee of customs procedures	0 Riel	0 Riel	Immediately	
Fee of customs broker exam and course	0 Riel	1,000,000 Riels	Immediately	
Company registration fee into a risk management system (per document)	0 Riel	0 Riel	Immediately	
Adjustment or duplication fee of tax receipts and vignettes of vehicle and machinery (per unit)	0 Riel	200,000 Riels	1-2 days	
Adjustment or duplication fee of motorcycle tax receipts (per unit)	0 Riel	0 Riel	1-2 days	
Registration fee of import, export and transit customs declaration (per number)	0 Riel	15,000 Riels	Immediately	

Description	Tax Amount	Service Fee	Maximum Duration of Service Providing (Working Days)	Validity
Registration fee of summary customs declaration (per number)	0 Riel	0 Riel	Immediately	
Declaration form fee for passenger travelling to the Kingdom of Cambodia (per sheet)	0 Riel	0 Riel	Immediately	
Selling vehicle vignettes (per number)	0 Riel	40,000 Riels	1-2 days	
Selling custom seals (per number)	0 Riel	100 Riels	1-2 days	
Selling tax stamps to stick on cigarette parcels (per sheet)	0 Riel	50 Riels	1-2 days	
Selling transportation or stock permits (per sheet)	0 Riel	500 Riels	Immediately	
Selling container seals (per unit)	0 Riel	8,000 Riels	1-2 days	

#### Notes:

(1) The term “container” includes container attached to a truck which cannot be hoisted and transferred up and down.

(2) Competent customs and excise officials who escort the goods shall have a suitable number of at least 2 persons.







Certificate of Tax Registration

ក្រសួងសេដ្ឋកិច្ច និង ហិរញ្ញវត្ថុ  
 អគ្គនាយកដ្ឋានពន្ធដារ  
 លេខ/ N° 1019/2015 អគប/អពជ

ព្រះរាជាណាចក្រកម្ពុជា  
 ជាតិ សាសនា ព្រះមហាក្សត្រ



**វិញ្ញាបនបត្រចុះបញ្ជីពន្ធដារ**  
 (គេហទំព័រអ៊ីនធឺណិត-អតប)

អគ្គនាយកដ្ឋានពន្ធដារ សូមបញ្ជាក់ថា  
 សហគ្រាសឈ្មោះ: \_\_\_\_\_  
 អាសយដ្ឋាន: \_\_\_\_\_  
 បានចុះបញ្ជីនៅអគ្គនាយកដ្ឋានពន្ធដារដែលមានលេខអត្តសញ្ញាណកម្មសារពើពន្ធ អតប  
 និងមានសកម្មភាពអាជីវកម្មចម្បង អាហារីកា និងហាតិកា (លើផ្ទៃបច្ចុប្បន្ន និងប្រេងឆ្នាំបច្ចុប្បន្ន)  
 ស្របតាមមាត្រា៧៦ នៃច្បាប់ស្តីពីសារពើពន្ធ  
 ការចុះបញ្ជីនេះមានប្រសិទ្ធភាព ចាប់ពីថ្ងៃ ៣០ ខែមករា ឆ្នាំ២០១៥ តទៅ។

**CERTIFICATE OF TAX REGISTRATION (VALUE ADDED TAX-VAT)**  
 GENERAL DEPARTMENT OF TAXATION certifies that  
 \_\_\_\_\_  
 is registered VAT TIN \_\_\_\_\_  
 with its main business activity(ies): Import Export (agarwood chip and agarwood oil)  
 In accordance with article 76 of the Law on Taxation, this registration is valid from 30-January-2015 onward.

Phnom Penh, 30 January 2015

អគ្គនាយកដ្ឋានពន្ធដារ  
 អគ្គនាយកដ្ឋានពន្ធដារ  
 In Charge of Director General General Department of Taxation



**គង់ វិបុល**  
 SN \_\_\_\_\_

Patent Tax

ក្រសួងសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ  
MINISTRY OF ECONOMY AND FINANCE  
អគ្គនាយកដ្ឋានពន្ធដារ  
GENERAL DEPARTMENT OF TAXATION



ព្រះរាជាណាចក្រកម្ពុជា  
KINGDOM OF CAMBODIA  
ជាតិ សាសនា ព្រះមហាក្សត្រ  
NATION RELIGION KING

ប័ណ្ណពន្ធដារ ឆ្នាំ ២០១៩  
អ្នកជាប់ពន្ធមធ្យម

ឈ្មោះសហគ្រាស: \_\_\_\_\_  
លេខអត្តសញ្ញាណកម្មសហគ្រាស: \_\_\_\_\_  
ចុះបញ្ជីនៅ: អគ្គនាយកដ្ឋានពន្ធដារ ភ្នាក់ងារគ្រោងក្រុង ភ្នំពេញ ភ្នំពេញ ភ្នំពេញ ភ្នំពេញ  
ទ្រង់គ្រាយសហគ្រាស: សហគ្រាសឯកជនមួយនាក់ (សម្រាប់ប្រតិបត្តិការទ្រង់គ្រាយសហគ្រាស)  
សកម្មភាពអាជីវកម្ម: អាហារិណ ភិហារិណ (លើស្តីបច្ចុប្បន្ន និងប្រេងស្តីបច្ចុប្បន្ន)  
អាសយដ្ឋានសហគ្រាស: \_\_\_\_\_  
ឈ្មោះម្ចាស់សហគ្រាស: \_\_\_\_\_ សញ្ជាតិ: ខ្មែរ

PATENT TAX 2019  
Medium Taxpayer

Company's name: \_\_\_\_\_  
Tax Identification Number (TIN): \_\_\_\_\_  
Registered at: General Department of Taxation Under: POR SENCHEY TAX BRANCH  
Main business activity(ies): Import Export (agarwood chip and agarwood oil)  
Forms of business: Single member private limited company  
Owner's name: \_\_\_\_\_ Nationality: Cambodian

ទឹកប្រាក់ពន្ធដារ ២០១៩  
១.២០០.០០០ រៀល  
លេខ SN: \_\_\_\_\_



រាជធានីភ្នំពេញ ថ្ងៃទី ១៩ ខែ មីនា ឆ្នាំ ២០១៩  
Phnom Penh, 19 March 2019

បញ្ជាក់: ប័ណ្ណពន្ធដារនេះត្រូវដាក់តាំង ឬល្អិត លើទីកន្លែងប្រកបអាជីវកម្ម។  
Note: This patent tax must be hanged or displayed at the company's office.

Certificate of Incorporation

**ព្រះរាជាណាចក្រកម្ពុជា**  
ជាតិ សាសនា ព្រះមហាក្សត្រ  
KINGDOM OF CAMBODIA  
NATION RELIGION KING

**វិញ្ញាបនបត្រ**  
បញ្ជាក់ការចុះឈ្មោះក្នុងបញ្ជីពាណិជ្ជកម្ម  
CERTIFICATE OF INCORPORATION

**ក្រសួងពាណិជ្ជកម្ម**  
លេខ: ២២៧៤ ណ.ចបក  
MINISTRY OF COMMERCE  
No: 2274 MOC/D/REG

**នាមករណ៍** :   
NAME : 

**ចុះបញ្ជីក្រោមលេខ** :  ចុះថ្ងៃទី ១៦ ខែ តុលា ឆ្នាំ ២០១៤  
REGISTRATION NUMBER :  Dated: 16 October 2014

**ត្រូវបានទទួលស្គាល់ថាជា** : សហគ្រាសឯកជនមួយក្នុងបញ្ជីពាណិជ្ជកម្ម  
IS ACKNOWLEDGED AS : SINGLE MEMBER PRIVATE LIMITED COMPANY

ក្នុងប្រការបទបញ្ជីនៃច្បាប់ស្តីពីចរាចរពាណិជ្ជកម្ម និងច្បាប់ស្តីពីសហគ្រាសពាណិជ្ជកម្ម របស់ព្រះរាជាណាចក្រកម្ពុជា ដែលមានជាធរមាន  
នៃក្រឹត្យលេខ ១២១ អនក្រ.ប  
UNDER THE REGULATIONS OF COMMERCIAL BUSINES AND REGISTER LAW, COMMERCE AND COMPANY LAW OF THE KINGDOM OF CAMBODIA  
No. 121, S.R. 2007

**លោកជំទាវ ក្រសួងពាណិជ្ជកម្ម**  
MINISTER OF COMMERCE

**វិញ្ញាបនបត្រមានសុពលភាពចាប់ពីថ្ងៃចុះហត្ថលេខា រហូតដល់ថ្ងៃទី ១៦ ខែ តុលា ឆ្នាំ ២០១៥**  
ហេតុអ្វី: រាល់កំណត់នេះត្រូវបានទុកជាអចិន្ត្រៃយ៍  
\* THE CERTIFICATE IS VALID FROM THE SIGNING DATE TO 16 OCTOBER 2015  
IT WILL BE CONSIDERED INVALID AFTER THE STATED DATE

**បញ្ជាក់ការចុះឈ្មោះនាមករណ៍សហគ្រាសឯកជនមួយក្នុងបញ្ជីពាណិជ្ជកម្មនៃក្រសួងពាណិជ្ជកម្ម របស់ព្រះរាជាណាចក្រកម្ពុជា ដែលមានជាធរមាន**  
បុគ្គលិកមិនបានធ្វើការស្រាវជ្រាវលើស្ថានភាពនៃនាមករណ៍សហគ្រាសឯកជននីមួយៗ ដែលបានចុះឈ្មោះក្នុងបញ្ជីពាណិជ្ជកម្មនេះឡើយ  
Note: Registration of a commercial enterprise name with Commercial Registry doesn't imply any made mark/right of any other intellectual property rights in respect of the commercial enterprise name or any part thereof



**Import License**

**ព្រះរាជាណាចក្រកម្ពុជា**

<b>អង្គនាយកដ្ឋានសុខភាពសត្វ និងជំងឺកម្មសត្វ</b> ភ្នំពេញ		<b>ជាតិ សាសនា ព្រះមហាក្សត្រ</b>
<b>លេខ:</b> ៥៥៧ <b>ថ្ងៃ:</b> ១៧-១២-២០១៩	<b>ស្រុកស្រែចម្ការ</b>	
<b>ឯកឧត្តមប្រតិបត្តិការព្រះរាជាណាចក្រកម្ពុជា</b>		

**អង្គនាយកដ្ឋានសុខភាពសត្វ និងជំងឺកម្មសត្វ**

កម្មវត្ថុ: សំណើសុំគោលការណ៍អនុញ្ញាតនាំចូល ស៊ុតសត្វអូស្រីសសំរាប់ក្លាស់កូន និងកូនសត្វអូស្រីសពីប្រទេសក្រៅ កម្ពុជា កម្ពុជា ក្នុង ព្រះរាជាណាចក្រកម្ពុជា។

យោង: វិញ្ញាបនបត្របញ្ជាក់ការចុះឈ្មោះក្នុងបញ្ជីពាណិជ្ជកម្មលេខ ..... នៃក្រសួងពាណិជ្ជកម្ម។

ប័ណ្ណពន្ធដារចំលើយ ..... របស់អគ្គនាយកដ្ឋានពន្ធដារ។

សេចក្តីជូនដំណឹងក្នុងកម្មវត្ថុ និងយោងខាងលើ ខ្ញុំបានមានកិច្ចិយសសូមគោរពជម្រាបជូន **ឯកឧត្តមប្រតិបត្តិ** មេត្តាជ្រាបថា: ក្រុមហ៊ុនខ្ញុំបានមានបំណងនាំចូល ស៊ុតសត្វអូស្រីសសំរាប់ក្លាស់កូន ចំនួន ២០ ០០០ ស៊ុត និង កូនសត្វអូស្រីសចំនួន ១០០០០ កូន ក្នុងឆ្នាំ ២០២០ ពីប្រទេសក្រៅតាមត្រកូន អាសយដ្ឋានអន្តរជាតិភ្នំពេញ និង តាមបណ្តាខេត្តនានា ក្នុងព្រះរាជាណាចក្រកម្ពុជាសំរាប់រយៈពេលមួយឆ្នាំ។

អាស្រ័យជូនដំណឹងគោរពជម្រាបជូនខាងលើ សូម **ឯកឧត្តមប្រតិបត្តិ** មេត្តាអនុញ្ញាតគោលការណ៍អោយក្រុមហ៊ុនខ្ញុំបាននាំចូលស៊ុតសត្វអូស្រីសសំរាប់ក្លាស់កូន និងកូនសត្វអូស្រីសពីប្រទេសក្រៅតាមកម្ពុជាកម្ពុជា ក្នុង ព្រះរាជាណាចក្រកម្ពុជា ដោយក្តីអនុគ្រោះ។

សូម**ឯកឧត្តមប្រតិបត្តិ** មេត្តាទទួលនូវសេចក្តីគោរពដ៏ខ្ពង់ខ្ពស់ពីយើងខ្ញុំ។

រាជធានីភ្នំពេញ ថ្ងៃទី ១៧ ខែ កុម្ភៈ ឆ្នាំ ២០១៩



**Commercial Invoice**

COMMERCIAL INVOICE & PACKING LIST								
1) Shipper/ Exporter SSAI TRADING CO. 201-304, DONGYANG STREET 96,GEYANG-GU INCHEON CITY,KOREA H.P : 010-9224-2366			8) No & date of invoice APRIL. 29. 2021					
2) For account & rtsk of Messers. International Blue Bird Synthesis Welfare Organization Thnal Village Toul Kreul commune,Prasat Balong district,Kampong thom,Cambodia			9)No. & date of L/C					
3) Notify party			•Remark					
4)Port of loading INCHEON,KOREA		5)Final Destination Cambodia						
6)Vessel name		7) Sailing on or about						
11)MARKS AND NUMBERS OF PKGS		12) Description of Goods KOREA USED CAR		13)Quantity	14)Unit price	15)Amount		
					FOB KOERA			
				(Q'TY : INIT)				
NO.	Model	Year	Chassis No.	Quantity	Unit Price	Amount	Weight(KG)	CBM
1	All New carnival	2014	KNAMC81ABFS039427	1	\$11,740	\$11,740	2,120	
NO.	Fuel Type	Color	Steering	Engine	Wagon Long	Engine Size		
2	DIESEL	White	(L)DRIVE TYPE	D4HBEH625101	9P	2,200cc		
SUB TOTAL:								
OCEAN FREIGHT								
INSURANCE								
GRAND TOTAL:								

H.P : 010.-9224-2366

Signed By

**122-31-31433**

싸이트레이딩

인천 계양구 동양로96.2014.04.29

도매업 무역업(중고차수출)



**Attachments:**

No Attachments.