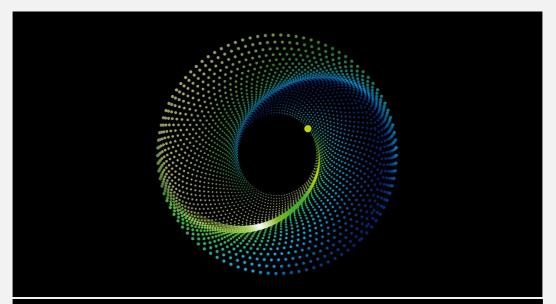
# Deloitte.



Cambodia | Tax and Advisory Services | 19 January 2024



## Cambodia Tax Alert Changes introduced to export-import goods inspection procedures

Greetings from your Tax & Advisory team at Deloitte Cambodia.

We are pleased to update you on the following:

The Cambodia General Department of Taxation issued Prakas No. 924 on 12 December 2023 to revise the principles and procedures for identifying exportimport goods and transit goods in containers that are required to pass through the scanner inspection system, with effect from 1 January 2024. The guidance provided is as follows:

- The determination of export-import and transit goods that are required to pass through the scanner inspection system should follow the principle of risk management or at the request of the goods' owner.
- Export-import goods of the best business group members, authorized economic operators, and special economic zone investors are exempted from scanner inspections. However, they may still be required to go through the scanner inspection system on a selective basis or based on the level of risk as determined by the Customs Administration.
- Imported goods that use the customs regime for customs clearance at customs offices and the Dry Port Authority must use the scanning system at the dry port, as determined by the Customs Administration.
- For exported goods stored in containers, the following rules apply:

- Garment and textile investor goods and other investment project goods that have already been inspected before being loaded onto the container by customs and excise officials are exempted from scanner inspection at the request of the goods' owner or based on the risk levels determined by the Customs Administration.
- Other export goods to be scanned may be inspected at the customs office, the Dry Port Authority, or at the export port at the request of the goods' owner or at the discretion of the Customs Administration.

Export-import and transit goods in containers that have been scanned are subject to scanning fees in accordance with applicable regulations.

#### Contacts

Should you have any comments or questions arising from this newsletter, please contact the Deloitte Cambodia tax team below.

**Kimsroy Chhiv** Tax Partner Deloitte Cambodia

+855 23 963 701 kchhiv@deloitte.com

**Rotanak Phay** Tax Director Deloitte Cambodia

+855 23 963 711 rphay@deloitte.com Vuthy Sreng Tax Director Deloitte Cambodia

+855 23 963 729 vsreng@deloitte.com

Dbriefs

### Dbriefs

A series of live, on-demand and interactive webcasts focusing on topical tax issues for business executives.



## Tax@hand

Latest global and regional tax news, information, and resources.

Get in touch



#### Deloitte Cambodia

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms, and their related entities (collectively, the "Deloitte organization"). DTTL (also referred to as "Deloitte Global") and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

Deloitte Asia Pacific Limited is a company limited by guarantee and a member firm of DTTL. Members of Deloitte Asia Pacific Limited and their related entities, each of which is a separate and independent legal entity, provide services from more than 100 cities across the region, including Auckland, Bangkok, Beijing, Bengaluru, Hanoi, Hong Kong, Jakarta, Kuala Lumpur, Manila, Melbourne, Mumbai, New Delhi, Osaka, Seoul, Shanghai, Singapore, Sydney, Taipei and Tokyo.

#### About Deloitte Cambodia

In Cambodia, services are provided by Deloitte (Cambodia) Co., Ltd. and its subsidiaries and affiliates.

This communication contains general information only, and none of DTTL, its global network of member firms or their related entities is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication.

© 2024 Deloitte (Cambodia) Co., Ltd.