



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 export-import 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

Vuthy Sreng
Tax Director
Deloitte Cambodia

+855 23 963 729
vsreng@deloitte.com

Rotanak Phay
Tax Director
Deloitte Cambodia

+855 23 963 711
rphay@deloitte.com



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