

**KINGDOM OF CAMBODIA
NATION RELIGION KING**



Ministry of Economy and Finance
No. 632 MEF.BK

**PRAKAS
ON
THE IMPLEMENTATION OF CUSTOMS DUTY ON GOODS IMPORTED FROM
THE UNITED STATES OF AMERICA**



**Deputy Prime Minister
Minister of Economy and Finance**

- Having seen the Constitution of the Kingdom of Cambodia;
- Having seen the Royal Decree No. NS/RKT/0823/1981, dated 22 August 2023, on the Appointment of the Royal Government of Cambodia;
- Having seen the Royal Decree No. NS/RKT/0224/205, dated 21 February 2024, on the Appointment of Additional Members of the Royal Government of Cambodia;
- Having seen the Royal Decree No. NS/RKT/0924/1169, dated 20 September 2024, on the Revision and Appointment of the Members of the Royal Government of Cambodia;
- Having seen the Royal Decree No. NS/RKT/1124/1477, dated 20 November 2024, on the Revision and Appointment of Additional Members of the Royal Government of Cambodia;
- Having seen the Royal Kram No. NS/RKM/0618/012, dated 28 June 2018, promulgating the Law on the Organization and Functioning of the Council of Ministers;
- Having seen the Royal Kram No. NS/RKM/0196/18, dated 24 January 1996, promulgating the Law on the Establishment of the Ministry of Economy and Finance;
- Having seen the Royal Kram No. NS/RKM/0707/017, dated 20 July 2007, promulgating the Law on Customs;
- Having seen Sub-Decree No. 43 ANKr.BK, dated 28 February 2022, on the Organization and Functioning of the Ministry of Economy and Finance;
- Having seen Sub-Decree No. 139 ANKr.BK, dated 8 August 2025, on The Implementation of Customs Duty on Goods Imported from The United States of America;
- Pursuant to the need of the Ministry of Economy and Finance;

HEREBY DECIDES**Article 1.-**

This Prakas establishes the procedures for the implementation of a 0% customs duty on goods originating from the United States of America and imported into the Kingdom of Cambodia from the United States of America.

Article 2.-

This Prakas applies only to goods originating from the United States of America that are directly consigned from the United States of America to the Kingdom of Cambodia. Used goods are excluded from the scope of this Prakas.

The criteria defining used goods shall be determined by the General Department of Customs and Excise of Cambodia.

Article 3.-

Importers shall declare the proof of origin of the goods in accordance with the forms and procedures determined by the General Department of Customs and Excise of Cambodia.

Article 4.-

The customs duty of 0% shall apply only to goods imported into the Kingdom of Cambodia that are loaded onto the means of transport in the United States of America from 8 August 2025.

Article 5.-

The General Department of Customs and Excise of Cambodia shall issue additional instructions or guidelines to ensure the effective implementation of this Prakas.

Article 6.-

Any provisions contrary to this Prakas shall be abrogated.

Article 7.-

The Director of the Cabinet, Secretariat General, Ministers attached to the Prime Minister in charge as the Director General, Delegates of the Royal Government in charge as Director General, Director General, Inspection General, Heads of institutions under supervision of the Ministry of Economy and Finance, and relevant operators shall effectively implement this Prakas from the date of signature herein.

Phnom Penh, 8 August 2025

Deputy Prime Minister
Minister of Economy and Finance

Signed and Sealed

Akka Pundit Sapheacha AUN PORNMONIROTH

CC:

- The Council of Ministers
- Cabinet of Samdech Moha Borvor Thipadei
Prime Minister
- Cabinet of H.E. Deputy Prime Minister
- Capital and Provincial Authorities
- Cambodia Chamber of Commerce
- As in Article 7 "For Implementation"
- Royal Gazette
- Documents Archive