

KINGDOM OF CAMBODIA  
NATION RELIGION KING

GENERAL DEPARTMENT OF  
CUSTOMS AND EXCISE  
No. 3724/25 GDCE

Phnom Penh, 8 August 2025

INSTRUCTION  
ON  
CUSTOMS FORMALITY PROCEDURES FOR GOODS ORIGINATING FROM THE  
UNITED STATES OF AMERICA AND IMPORTED FROM THE UNITED STATES OF  
AMERICA

With reference to Prakas No. 632 MEF.BK, dated 8 August 2025 of the Ministry of Economy and Finance, on the Implementation of Customs Duty on Goods Imported from the United States of America and relevant regulations, the General Department of Customs and Excise of Cambodia hereby issues the instructions with respect to customs formality procedures for goods originating from the United States of America and imported from the United States of America as follows:

**A. DEFINITION**

1. **Used goods** refers to goods that have been used or have been owned by an end-user who is not a producer, distributor, or a dealer.
2. **Motor vehicles that are eligible for the 0% customs duty are:**
  - 2.1. **Motorcars shall meet the following conditions:**
    - Manufactured in the United States of America,
    - Shall be vehicles with the model year of 1 year before the current year (N-1), or of the current year (N), or of 1 year after the current year (N+1), and have a usage distance not exceeding 5,000 Kilometers on the vehicle's odometer, and
    - Shall be vehicles that are in good condition in original form that are not dented, collided, damaged, flood-damaged, or affected by other incidents.
  - 2.2. **Motorcycles, Tricycles, and ATVs shall meet the following conditions:**
    - Manufactured in the United States of America,
    - Shall be vehicles with the model year of 1 year before the current year (N-1), or of the current year (N), or of 1 year after the current year (N+1), and have a usage distance not exceeding 2,000 Kilometers on the vehicle's odometer, and
    - Shall be vehicles that are in good condition in original form that are not dented, collided, damaged, flood-damaged, or affected by other incidents.
3. **Direct Consignment** refers to the transportation of goods from the United States of America to the Kingdom of Cambodia without passing through other countries, except in cases of transshipment or customs transit.

**B. CONDITIONS AND PROCEDURES FOR CUSTOMS FORMALITY**

1. The importation of prohibited goods or restricted goods shall conform to the provisions of Sub-Decree 370 ANKr.BK, dated 28 December 2023, on the Implementation of the List of Prohibited Goods and Restricted Goods, and other related regulations.
2. To obtain the preferential customs duty rate of 0%, importers or representatives shall:
  - Filling in the Declaration of Origin (DO) using DO Form US as attached in the annex of this instruction. This declaration shall be made electronically via CVDS System (<https://value.customs.gov.kh/CV>)
  - Ensure that the goods declared in the DO are truly manufactured and originated from the United States of America
  - Present supporting documents, evidence, or other identification features that prove the goods were manufactured in the United States of America when required by competent customs officials.
3. The procedures for verification and approval of this Declaration of Origin shall follow the existing procedures for verification and approval of Proof of Origin under other Free Trade Agreements.
4. Information to be completed in the Customs Declaration (Single Administrative Document – SAD) in ASYCUDA:
  - Declarants shall enter code “KHUSPT” (KH and US Preferential Tariff) in Box 36 (Preference) of the SAD.
  - Declarants shall enter the number and the date of the approved DO in the “Attached Document Page” by using “862” (Declaration of Origin) as the document name code when lodging the SAD.
  - Competent customs officers and declarants can verify relevant documents via the “View Attached Documents” button of the SAD in the ASYCUDA.

Upon receipt of this instruction, all customs and excise units, declarants, as well as relevant traders shall implement this effectively from the date of signature.

**Minister attached to the Prime Minister  
Director General of Customs and Excise**

Signed and Sealed

**Dr. KUN NHEM**


**CC:**

- Cabinet of HE Akka Pundit Sapheacha  
Deputy Prime Minister Minister of Economy  
and Finance  
*“to be informed”*
- Cambodia Chamber of Commerce
- Cambodia Logistic Association  
*“for dissemination and implementation”*
- Documents Archive

## UNOFFICIAL TRANSLATION

## ANNEX

To Letter No. 3724/25 GDCE, dated 8 August 2025 of the General Department of Customs and  
Excise of Cambodia

	General Department of Customs and Excise of Cambodia		DO Number <i>[auto generate]</i> DOUS-00001	
1. Importer VAT No. Address			Declaration of Origin for US Originating Goods DO Form US	
2. Exporter Address			4. Means of transport and route <i>[by sea/by air/by land]</i> Number and date of transport document	
3. Producer ( Optional ) Address			5. Number and date of invoices	
6. No.	7. Description of goods		8. Gross weight or other quantity	9. Additional information ( For motor vehicles only ) <i>[Model year, mileage, and vehicle condition]</i>
1.				
2.				
3.				
4.				
5.				
6.				
10. Remarks				
11. I certify that the information on this document is true and accurate and the goods above is made and originated in the United States of America. In case any false statement is made, I accept that I am liable under Criminal Code and other relevant laws and regulations.  Certification by Importer <i>[System-generated QR Code]</i> <i>[Name of Importer/Declarant]</i>  Date				

**Overleaf Notes**

1. **DO Number:** Reference number of Declaration of Origin which is system-generated.
2. **IMPORTER AND EXPORTER:** Provide the details of the importer ( including name, VAT No., address, and country ) in Box 1, and exporter of the goods ( including name, address and country ) in Box 2.
3. **PRODUCER:** Provide the details of the producer of the goods ( including name, address and country ) in Box 3, if known.
4. **MEANS OF TRANSPORT AND ROUTE:** Enter the transport document number and date in Box 4 ( Bill of Lading for maritime shipments, Airway Bill for air shipments, or Truck Bill of Lading for land shipments ).
5. **DESCRIPTION OF GOODS:** Enter the description of each good so that it is sufficiently detailed, allowing the product to be identified in Box 7. Relevant information should be provided according to the type of goods, specifying the exact identification details such as brand, model, chassis number, engine number, etc. For motor vehicles, additional information must be filled in Box 9.
6. **ADDITIONAL INFORMATION ( FOR MOTOR VEHICLES ONLY ):** When the goods listed in Box 7 are motor vehicles, additional details must be provided in Box 9, including the model year, mileage, and vehicle condition. For example: Model year 202X, mileage xx KM, good original condition.

