

**KINGDOM OF CAMBODIA  
NATION RELIGION KING**



Royal Government of Cambodia  
No. 139 ANKr.BK

**SUB-DECREE  
ON  
THE IMPLEMENTATION OF CUSTOMS DUTY ON GOODS IMPORTED  
FROM THE UNITED STATES OF AMERICA**

**The Royal Government of Cambodia**

- 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/0904/002, dated 9 September 2004, promulgating the Law on the Adoption of the Protocol of the Accession of the Kingdom of Cambodia to the World Trade Organization;
- Having seen the Royal Kram No. NS/RKM/0707/017, dated 20 July 2007, promulgating the Law on Customs;
- Having seen the Royal Kram No. NS/RKM/0523/004, dated 16 May 2023, promulgating the Law on Taxation;
- Having Seen Sub-Decree No. 43 ANKr.BK, dated 28 February 2022, on the Organization and Functioning of the Ministry of Economy and Finance;
- Pursuant to the deal in-principle between Cambodia and the United States of America on the implementation of customs duty;
- Pursuant to the need of the Royal Government of Cambodia;

## **HEREBY DECIDES**

### **Article 1.-**

A customs duty of 0% shall be implemented on goods originating from the United States of America and imported into the Kingdom of Cambodia from the United States of America.

### **Article 2.-**

The customs duty of 0% as stated in Article 1 above does not apply to used goods.

### **Article 3.-**

The procedures for the implementation of the customs duty on goods imported from the United States of America shall be determined by Prakas of the Ministry of Economy and Finance.

### **Article 4.-**

Any provisions contrary to this Sub-Decree shall be abrogated.

### **Article 5.-**

Minister in charge of the Council of Ministers, Minister of Economy and Finance, Ministers of all Ministries and Heads of all relevant institutions shall be responsible for implementation of this Sub-Decree respectively after the date of signing.

Phnom Penh, 8 August 2025

**Prime Minister**

Signed and Sealed

**Samdech Moha Borvor Thipadei HUN MANET**

### **CC:**

- Ministry of the Royal Palace
- Secretariat General of the Constitutional Council
- Secretariat General of the Senate
- Secretariat General of the National Assembly
- Cabinet of Samdech Moha Borvor Thipadei HUN  
MANET Prime Minister of the Kingdom of Cambodia
- Cabinet of H.E. Deputy Prime Minister
- As prescribed in Article 5
- Royal Gazette
- Documents Archive