KPMG

法規新知

2024年1月

經濟與財政部 (Ministry of Economy and Finance, MoEF) – 第 788 號部長令 ("Prakas") 關於進口貨物抵達前處理措施

(該部長令自 2023 年 10 月 27 日簽署之日起實施)

該部長令規定透過線上系統進行貨物申報和抵達前處理規則及程序。適用於所有類型運輸方式辦理貨物進口及過境。

貨物進口及過境應在貨物抵達柬埔寨前透過電子申報方式向海關申報。此過程需檢附之運輸文件包括貨物艙單 (Cargo Manifest)、主提單 (Master Bill of Lading)/主空運單 (Master Air Waybill)、分提單 (House Bill of Lading) / 分運空運單 (House Air Waybill)和 / 或描述貨物類似格式之其他文件，以及用於將貨物帶入柬埔寨關稅區之運輸方式。所有類型之承運人有義務在貨物抵達前向海關辦理申報，包括無船承運人（Non-Vassel-Operating-Common Carriers, NVOCC）、貨運代理、快遞公司和經海關總署（the General Department of Customs and Excise of Cambodia, GDCE）認可之其他經營業者。電子格式貨物申報之方法及技術系統尚待後續GDCE 確定。

該部長令規定貨物抵達前辦理申報時間：

- 海運：
  - 貨櫃貨物應在最後離港裝船前 24（二十四）小時內申報。
  - 尚未裝入貨櫃之貨物應在抵達柬埔寨港口前 24（二十四）小時內申報。
- 空運：
  - 空運貨物應在境外離境機場出發前申報
- 陸運：
  - 透過卡車運輸貨物應在抵達柬埔寨邊境前至少1（一）小時申報。
  - 透過火車運輸貨物應在抵達柬埔寨邊境前至少 2（兩）小時申報。

貨物抵達後，抵達前申報文件 (the Pre-Arrival Single Administrative Document, SAD) 將自動註冊為報關單，並且根據適用之海關規定和程序對貨物進行進一步處理。然而，針對申報貨物辦理SAD詳細程序將由GDCE後續決定之。

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KPMG意見：

抵達前電子申報流程是對所有預計進口或透過柬埔寨過境之貨物係對進口商新的要求。這是柬埔寨海關領域重大變革，因過去只需在貨物抵達後提出報關單。由於該部長令是新發布的，我們預計實施之前會發布相關規定來提供詳細之程序和流程。柬埔寨KPMG 作為一家專業公司，致力於協助投資者及企業主遵守海關和其他相關法令規定。如需了解有關這些新要求的更多詳細資訊，或有任何其他相關疑問，請聯繫柬埔寨 KPMG。

聯係我們

Phnom Penh

PO Box 2352
35th Floor, GIA Tower,
Sopheak Mongkul Street, Diamond Island,
Sangkat Tonle Bassac, Khan Chomkarmon,
Phnom Penh, Kingdom of Cambodia

T +855 (17) 666 537 | +855 (81) 533 999

Scan to visit our website: kpmg.com.kh
Email: kpmg@kpmg.com.kh

So Dary
Partner

T +855 17 666 537
E daryso@kpmg.com.kh

Richard Nuttall
Director

T +855 17 666 537
E richardjosephnuttall@kpmg.com.kh

Neou Seyla
Manager

T +855 17 666 537
E nseyla@kpmg.com.kh

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