

**Kingdom of Cambodia  
Nation Religion King**

**General Department of Custom and Excise of Cambodia  
No. 1150 GDCE**

Phnom Penh, Nov 13, 2014

**Instruction on  
Strengthening Effective Equitable Treatment in Custom Inspection**

The General Department of Custom and Excise of Cambodia has so far observed some inactions or discriminations concerning the treatment of custom formalities inspection according to applicable laws and regulations, which lead to vagueness and impact equitable business environment, which is the most important input to attract investment and competitive competition in market economy in the Kingdom of Cambodia.

In order to reduce and ultimately eliminate such negative business environment and with full support from the Royal Government of Cambodia as well as from Ministry of Economy and Finance, the General Department of Custom and Excise of Cambodia would like to provide the following guidance as follows:

1. Every custom and excise official must strictly follow the provisions in the code of professional conduct and behavior of Cambodia's custom and excise civil servants annexed to the Letter No. 1177 GDCE dated Dec 27, 2007 of the Office of Custom and Excise on the Introduction of the Code of Professional Conduct and Behavior of Custom and Excise Officials, especially the five main obligations including: **"1. Obligated to obey the hierarchy; 2. Obligated to be loyal to the public service; 3. Obligated to ensure sustainability of public service; 4. Obligated to meet information request of the public; 4. Obligated to maintain professional confidentiality, neutrality and preparedness."**
2. Every custom and excise official must undertake custom tasks in an equitable manner for all businessmen by putting legal provisions at the core and not practicing favoritism, especially concerning the inspection through custom procedures. In the event that any individual is found to misuse political affiliation, power in wrong jurisdiction or relationship as a relative, clan or friend of a third individual to get priority treatment in an illegal and inequitable manner, relevant competent custom and excise officials must:
  - Must maintain maturity and continue to provide inspection service through custom procedures by putting applicable legal provisions at the core. In the meantime, provide advice to relevant individuals on the needs and obligations to provide equitable treatment and provide a copy of this instruction to this individual.
  - If the above practice cannot be implemented successfully, relevant custom and excise officials must report immediately to competent authorities, especially the General Department of Custom and Excise of Cambodia to take legal action and must not arbitrarily provide favorable treatment, especially facilitate tax evasion against applicable legal provisions.

3. All custom and excise officials must strictly implement the two points above by taking high personal responsibility in front of applicable laws.
4. This instruction will be publicly displayed regularly in all custom and excise offices across the country and distributed to private sector and relevant competent institutions so that they are informed and cooperate in observing the implementation effectively.
5. All custom and excise officials must complete the form declaring neutrality and work compatibility, especially their not-involvement in any commercial/business activities conflicting their undertaking of duties as determined by the Department of Administration and Management of the General Department of Custom and Excise of Cambodia.

Upon receiving this instruction, all entities under the General Department of Custom and Excise of Cambodia must make arrangement to ensure effective implementation from now on.

**Government Delegate  
in charge as the General Director for  
Custom and Excise of Cambodia**

**Dr. Pen Siman**

**CC:**

- Cabinet Office of Minister of Economy and Finance  
“For Information”
- Secretariat of the Custom-Private Sector Partnership Mechanism  
“For Implementation”
- Documentation - Archival