Reform of Trade Facilitation in Cambodia

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Author: Ministry of Commerce
Contact Details: H.E. PAN Sorosak
Secretary of State
Ministry of Commerce
Email: great_lake@camnet.com.kh
PAN.Sorasak@moc.gov.kh
Phone: +855 12 813 076
Fax: +855 23 866 425
Executive Summary

In 2004, the Royal Government of Cambodia (RGC) assembled a Special Inter-Ministerial Task Force on Trade Facilitation and Investment Climate (SITF) and adopted a Twelve-Point Action Point to implement reform and modernize its trade facilitation infrastructure. Since then, there has been major progress by way of extensive legal and regulatory reforms to bring Customs into compliance with WTO obligations, computerization its operations (using ASYCUDA), and introduction of a Risk Management approach for Customs inspections. Such progress has been possible in part due to extensive Aid-for-Trade (Aft) assistance received by Customs.

In contrast to recent advances in Customs, progress and modernization in the areas of export-related SPS controls has been slower. But changes are underway. More progress will be needed on that front for Cambodia to be able to introduce a Single Window, as prescribed under ASEAN, and a WTO-compatible flat fee.

Progress made by Customs has had a significant impact on clearance of containers at the border, cutting the number of days required by over half between 2007 and 2010. Further progress will be determined in part by the speed at which trade-related SPS controls are brought also under a Risk Management approach.

1. Issue Addressed

Cambodia was the first country to complete a Diagnostic Trade Integration Study (DTIS) in 2001 under the Integrated Framework programme. The study identified a number of areas requiring attention from the Cambodian Government and Private Sector to accelerate integration of the country’s economy into global trade. One such area was trade facilitation. Over the next few years, the main focus of Government and development partners was on completing Cambodia’s accession to the WTO (effective October 13, 2004)1, implementing selected bilateral assistance in a number of product sectors (e.g. garment, rice, rubber) and, with the launch of the World Bank’s Trade Facilitation and Competitiveness Project (TFCP) in 2004, a much stronger focus on improving trade facilitation.

In June 2004 the Special Inter-Ministerial Task Force on Trade Facilitation and Investment Climate (SITF) was established by the Prime Minister. The SITF includes the General Department of Customs and Excise (GDCE), the Ministry of Economy and Finance (MEF), the Ministry of Commerce (MoC), the Ministry of Agriculture, Forestry and Fisheries (MAFF), the Ministry of Labour and Social Welfare (MSLW), the Ministry of Interior (MoI), the Council for the Development of Cambodia (CDC), and the Port Authority of Sihanoukville.

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1 See Cambodia Aid-for-Trade Case Story #1
In June 2004, the SITF adopted a Twelve-Point Action Plan focusing on steps to be taken to enhance trade facilitation in Cambodia. See Table 1.

2. Objective Pursued

The objective of the Government, in recent years, has been to improve Cambodia’s competitiveness by lowering some of the costs of doing trade-related business by implementing the Twelve-Point Action Plan.

3. Challenges Encountered and Factors for Success

To implement successfully the Twelve-Point Action Plan, the Government has had to address a number of challenges and key factors including:

1. Developing capacity in the institutions responsible for border measures and for implementing the various actions identified in the plan;
2. Coordinating Government’s efforts around an action plan that involves several line ministries and agencies;
3. Securing inputs from stakeholders;
4. Securing technical assistance (TA) wherever needed and whenever possible;
5. Mitigating external factors that might affect progress negatively.

3.1. Developing Institutional Capacity to Implement the Action Plan

Following a slow start, implementation of some of the Actions included in the Plan has proceeded reasonably well, especially those affecting more directly the GDCE. A survey conducted in February 2005 identified no less than 45 administrative documents required at the border for exports. A Single Administrative Document (SAD) was introduced to replace a large number of those documents and others were eliminated altogether. For instance, export licenses were eliminated by MoC except for a list of sensitive goods. Certificates of processing were eliminated by MIME. Issuance of Certificate of Origins was shifted from pre-shipment to post-shipment. A risk-based inspection strategy for trade facilitation was adopted on March 1, 2006 under Government Sub-Decree (Anukret) #21 on “Risk Management at the Border”. A joint Customs-Camcontrol inspection was instituted at border inspection points.²

The core building blocks of ASYCUDA were implemented by GDCE starting May 2008 and into 2009, with initial introduction of the system in five major customs inspections points covering nearly half of all inspections: Phnom Penh International Airport, three dry ports in Phnom Penh, and Sihanoukville

² Camcontrol, or Cambodia Import-Export Inspection and Fraud Repression Directorate General. Ministry of Commerce, is mandated to ensure quality and safety of products and services and to protect consumers through ensuring conformity requirements set by law. The Directorate General was created under Government Sub-Decree (Anukret) #59, adopted May 29, 2008. The Sub-Decree represented an upgrading of Camcontrol from its earlier status as an MoC Department.
Autonomous Port. The electronic SAD was tested in 2008 and Risk Management was introduced in the five customs points in parallel with the roll out of ASYCUDA. GDCE plans to roll out ASYCUDA in the remaining 17 customs inspection points during 2011-2012 to parallel the completion of TFCP which has been the major source of funding for procurement of the system. GDCE also plans to introduce new ASYCUDA modules, including one allowing brokers and freight forwarders to enter information directly online.

In GDCE, the implementation of the Twelve-Point Action Plan has paralleled the implementation of its Five-Year Customs Modernization Plans (2003-2008 and 2008-2012) prepared with the assistance of the IMF and implemented with support from several development partners. The five-year plans have been instrumental, among other things, in supporting extensive legal, regulatory, and institutional work required to implement the Customs Law (promulgated July 2007) and bring Cambodia into conformity with WTO obligations. See Table 2 showing the extensive progress made on the legal and regulatory front by GDCE.

Until recently, progress has been more limited at MoC, which is the other key institution for border controls. MoC did reduce the time, financial requirements, and cost of commercial registration significantly in 2007. However, MoC has started only recently working on a comprehensive ICT Master Plan for electronic issuance of Commercial Registration and Certificate of Origins (COs.) The plan is to include capacity building and computerization of other activities as well. The plan is to be implemented with TFCP and TDSP funding. COs are now issued in SEZs, in addition to Phnom Penh, and discussions are underway to issue COs in key provincial capitals (e.g Battambang, Siem Reap) to support the fast growing export of milled rice.

Introduction of Risk Management in Camcontrol, the agency based in MoC and responsible for cross-border market surveillance activities for food safety, is at an early stage. Under Ministerial Regulation (Prakas) 155 adopted September 13, 2010, a Risk Management Unit (RMU) has been created in Camcontrol. In addition, the clarification of roles for food safety among various government agencies under the Inter-Ministerial regulation on the “Implementation and Institutional Arrangement for Food Safety Based on the ‘Farm-to-Table’ Approach” adopted in October 2010 should help speed up the process of reform in Camcontrol. Camcontrol received support from ADB through 2010 to develop a Strategic Risk Management Plan and for the initial set up of the RMU. A follow-up capacity development project for Camcontrol’s RMU has been presented to and approved for funding by TDSP.3

Work on the introduction of a Single Window included in the Twelve-Point Action Plan has been re-scheduled from the original plan to match the schedule adopted by ASEAN. Progress on that front as well as the introduction of a WTO-compatible flat fee for service is likely to be determined in part by the rate at which Camcontrol will be able to reform, modernize, and introduce Risk Management and identify clearly the costs associated with its inspections and permitting.

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3 TDSP, or Trade Development Support Program, has been designed to support some of the objectives of Cambodia’s Trade SWAp and is executed by MoC. It is financed by the multi-donor trust fund (MDTF) administered by the World Bank and funded by the EU, Danida, and UNIDO.
3.2. **Government Coordination**

Except for the initial review of required documents that led to the introduction of SAD and the organization of a single Customs-Camcontrol border inspection, Government coordination in this area of reform has been limited. Meetings of the SITF have been infrequent. The introduction of risk management in Camcontrol and the start of the work on the Single Window are likely to re-kindle coordination between Customs and Camcontrol.

3.3. **Securing Inputs from Stakeholders**

Inputs and feedback from the private sector has come mostly via the Working Group on Export Processing and Trade Facilitation chaired by the Senior Minister, Ministry of Commerce under the Government-Private Sector Forum (G-PSF) and more recently through the “Cell” created by GDCE to review border issues between Customs officials and brokers, freight forwarders and other involved in export-import.

3.4. **Aid for Trade**

GDCE has received a significant amount of AfT support since the early 2000s, including from the IMF in the area of legal texts and regulations, AusAid, EU, JICA, NZAid in the area of Risk Management (developing systems and procedures and learning how to use them), WB’s TFCP in the financing of the ASYCUDA system. Overall, GDCE has done a fairly effective job in coordinating such aid using the *Twelve-Point Action Plan* and the GDCE Five-Year Modernization Plans to coordinate.

Aid elsewhere has been more limited, reflecting in part difficulties within Government to sort out roles and responsibilities in key areas of enforcement of SPS and TBT relating to export and import. ADB and UNIDO have provided support to MIME in areas of TBT. ADB started providing new support to Camcontrol in 2009. TDSP and ADB are focusing on bringing additional support to MoC to modernize Camcontrol’s operations and procedures in particular. As noted earlier, a proposal from Camcontrol’s RMU has been approved for funding by TDSP. Also, as mentioned previously, MoC is working on an IT plan to help computerize issuance of COs and other documents to be funded by TFCP and TDSP.

On the physical infrastructure side, there has been and continue to be significant support from development partners in expanding the infrastructure for trade. Japan is assisting with upgrading some of the facilities in the Sihanoukville Autonomous Port. China is financing an expansion of Phnom Penh Autonomous Port (river port.) ADB is a major lender for the renovation of key road arteries within the larger Mekong area and is a major lender behind the rehabilitation of the railroad (with the first rehabilitated segment between Phnom Penh and Sihanoukville just opened.) France and IFC have invested in the airport infrastructure.
3.4. Mitigating External Factors

There has not been any significant external factor beyond the Government’s control affecting this area of reform and capacity development. Certainly, there has been neither a shortage of TA nor a shortage of willingness by development partners to deploy additional TA in this broad area.

The financial and economic crisis of 2008-2009 does not appear to have affected any ongoing or promised AfT support for trade facilitation.

4. Results Achieved – Measurable Impacts

The introduction of SAD and Risk Management at Customs Inspection Points automated with ASYCUDA has had a significant impact on the number of containers undergoing full inspection. See Table 3. On average 20% of the importing containers and 13% of the exported containers were undergoing full inspection (“Red” Channel.) The somewhat higher numbers at Phnom Penh #15 (PNH15) simply reflect the fact that this was the latest inspection point brought on line. GDCE indicates that, as of early 2011, 90% of import declarations are cleared and goods released within 24 hours of the filing of the declaration wherever ASYCUDA has been introduced.

According to the World Bank’s and IFC’s Doing Business 2011, the time to export has been reduced from an average of 37 days in 2007 to 22 days in 2010 and the time to import from an average of 45 days in 2007 to 26 days in 2010. In term of overall country ranking for “Trading across Borders”, Cambodia improved from 126 to 118 between 2009 and 2010. Still, according to the same Doing Business 2011, Cambodia continues to require more documents for import or exports than any of its ASEAN neighbors (approximately 10 documents.)

5. Lessons Learned

The RGC has made significant progress in reforming important areas of trade facilitation when it has been accompanied by the willingness to reform and a strong leadership on the part of the agency affected. This has been the case especially in customs automation and the introduction of a Risk Management approach by GDCE.

There has been more limited progress thus far in the area of trade-related TBT and SPS controls. This is changing and steps are being taken to reform and modernize the critical area of trade-related SPS border controls and inspections.

There has not been a lack of TA resources in support of reform and investment in trade facilitation. Trade facilitation is probably the one area of trade development that received the most and best

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5 Ibid
coordinated assistance from multiple development partners even prior to the introduction of Cambodia’s Trade SWAp in early 2008.
Table 1: 2011 Status of the Twelve-Point Action Plan Adopted by the Special Inter-Ministerial Task Force on Trade Facilitation and Investment Climate (SITF) in June 2004

<table>
<thead>
<tr>
<th>#</th>
<th>Agreed Actions June 2004</th>
<th>Proposed Activities June 2004</th>
<th>Implemented Activities and Status February 2011</th>
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<tbody>
<tr>
<td>1.</td>
<td>Establish a cross-agency Trade Facilitation / Investment Climate Reform Team.</td>
<td>1. Team established. 2. Further work required on formalizing working arrangements, communication protocols and detailed TORs.</td>
<td>1. SITF team was established in 2004 (includes GDCE, MEF, MoC, MAFF, MLSW, MoI, CDC, Port Authority of Sihanoukville). 2. Meetings have been infrequent.</td>
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<td>2.</td>
<td>Establish a system of Transparent Performance Measurement including private sector monitoring.</td>
<td>1. Commence dialogue with relevant private sector organizations. 2. Develop performance indicators and measurement methodologies. 3. WB to fund conduct of Time Release Methodology for base line data collection and periodic monitoring.</td>
<td>1. A cell has been established in Customs for regular meetings with private sector to review/discuss ongoing issues and updates. 2 and 3. 2005 Time Release Study and 2010 Trade Process Mapping prepared with WB funding.</td>
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<td>3.</td>
<td>Review the trade facilitation process to remove overlaps and unnecessary approvals. The process will include the review and rationalization of import / export documentation and the adoption of a single form for declaring imports/exports to be used by all regulatory agencies.</td>
<td>1. Undertake review and evaluation of current processes and documentation. Review should be conducted with external /independent assistance. TOR for review and consultancy support required. EC indicated preparedness to provide TA pending governmental request. 2. Implement single declaration form for all import / export requirements. 3. Review and amend legal framework if required. 4. Initiate process to identify long term IT requirements to further streamline procedures and facilitate the adoption of best practice approaches.</td>
<td>1. A Survey conducted in February 2005 identified 45 documents required for exports. 2 and 3. Single Administrative Document (SAD) introduced + unnecessary documents eliminated to replace 45 documents. Risk-Based Inspection Strategy for Trade Facilitation adopted in March 2006 under Anukret 21. Electronic SAD piloted in 2008. 4. ASYCUDA introduced in 5 customs inspection points including Phnom Penh Int’l Airport, three dry ports in Phnom Penh, and Sihanoukville Port with initial assistance from UNCTAD technical team (completed 2009). ASYCUDA has been running without technical assistance for more than one year. Survey of IT needs conducted in remaining 17 border points in 2010 by Customs. ASYCUDA to be rolled out in remaining locations during 2011 and early 2012. New ASYCUDA modules to be introduced, including module allowing brokers to enter data directly online and module on transit trade.</td>
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<td>4.</td>
<td>Introduce an overall risk management strategy to consolidate and rationalize all examination requirements of the different control agencies.</td>
<td>1. Conduct training in risk management and intelligence for Customs, Camcontrol and other relevant government officials. Training requires specialist skills not available within Cambodian government. AusAid indicated willingness to fund such activities through CATAF pending request from government. 2. Design and implement a risk management strategy.</td>
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<td>1. Risk Management was developed following Anukret 21 on Risk Management (March 2006). 2. Risk Management has been introduced in 5 border inspection points where ASYCUDA has been introduced: Phnom Penh Int’l Airport, three dry ports in Phnom Penh, Sihanoukville Port. (PHN MSE-KPM Dryport is the fifth one to implement ASYCUDA effective August 2010). On average, full inspection (“red channel”) in the five locations has been reduced to 20% of imported containers and 13% of exported containers. Implementation has been assisted by the reduction in the number of restricted goods from an original list of approximately 5000 goods down to 1537 (Anukret adopted 2007)</td>
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<td>5.</td>
<td>Undertake a strategic review of the role and mandate of Camcontrol to ensure it most productively deploys its unique expertise on quality control.</td>
<td>1. Conduct comprehensive review of the role, operations and mandate of Camcontrol. To ensure independence the review should be conducted by external specialists. Terms of reference need to be prepared. 2. Government to examine recommendations and make decisions. 3. Reorganization and cross training for affected officials. 4. Evaluation and monitoring of results.</td>
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<td>1. A Camcontrol Strategic Risk Management Plan was developed with assistance of an international consultant and adopted by MoC in 2010. A Camcontrol Risk Management Unit (RMU) was created in September 2010 2. A project proposal for capacity development of Camcontrol RMU has been prepared and approved for funding by TDSP. 3. An Inter-Ministerial Prakas on the Implementation and Institutional Arrangement for Food Safety Based on the ‘Farm-to-Table’ Approach has been adopted in October 2010. Prakas clarifies SPS role of various agencies at the border.</td>
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<td>6.</td>
<td>Design and pilot a ‘single window’ process for managing trade facilitation in the port of Sihanoukville. Introduce automation (See activities under point 3 above)</td>
<td>1. Conduct training for border management agencies. 2. Establish appropriate physical infrastructure and facilities to allow ‘single window’ to operate 3. Review and amend legal framework to remove any obstacles to adoption of ‘single window’. 4. Design and pilot ‘single window’ approach in the port of Sihanoukville.</td>
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<td>1. ASYCUDA will be a key building block of Single Window. A Single Window Committee has been established 2. More time needed for GDCE and other line Agencies to review how best to design a Single Window for Cambodia. Using international standards and protocols. Implementation will follow ASEAN Single Window schedule. Laos, VN, Myanmar, Cambodia have until 2012 to introduce but ASEAN-6 are late.</td>
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<td>7.</td>
<td>Introduce a WTO-compatible flat fee for service to rationalize the various fees currently collected.</td>
<td>1. Review all current fees to determine compatibility with WTO provisions. 2. Design and implement new fee system and structure. 3. Design and implement website listing fees and relevant information.</td>
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<td></td>
<td>1. Estimates of the recurring costs of automated customs operations have been developed. Analysis of recurring costs for other Agencies is needed as well. More time needed.</td>
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</tr>
</tbody>
</table>
|   | Streamline the process and reduce the cost of incorporating with the Commercial Register. | 1. Conduct training for relevant officials.  
2. Reduce registration fees  
3. Decentralize the registration process  
4. Decrease capital requirement to minimal possible  
5. Introduce electronic registration system. | 1. Current IT plans for MoC includes computerization of Commercial Registration and COs with TFCP and TDSP funding support. MoC is keen on progress and Senior Management has endorsed plans.  
2. Minimum capital for commercial registration has been reduced from $5,000 down to $1,000. Cost of registration reduced from $630 to $105 in 2007. Registration time also reduced.  
3. COs now issued in SEZs. Discussions underway on possible issuance of COs in key provinces (e.g. Battambang, Siem Reap) to assist with expansion of exports of milled rice (COs now issued in Phnom Penh) |
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<tbody>
<tr>
<td></td>
<td>Streamline the process for notification of the Ministry of Labor to start hiring employees.</td>
<td>Time limitations prevented detailed consideration by Reform Team.</td>
<td>Some simplification of process in SEZs. Unchanged elsewhere.</td>
</tr>
<tr>
<td></td>
<td>Harmonize registration for VAT, Income tax, company registration, using the same form and resulting in the same unique number.</td>
<td>Time limitations prevented detailed consideration by Reform Team.</td>
<td>MEF introduced single ID number for VAT and Customs in late 2009.</td>
</tr>
</tbody>
</table>
|   | Implement a national award to promote good corporate citizenship and governance in the private sector. | 1. Establish Assessment Committee  
2. Conduct seminars and workshops  
3. Implement and monitor  
(Note: Activities associated with this initiative are currently being undertaken by Ministry of Commerce). |   |
|   | Monitoring and reporting. | Time limitations prevented detailed consideration by Reform Team. | 1. Some form of reporting and monitoring in context of bi-annual G-PSF  
2. Customs uses five-year strategic plans to guide its progress going forward. |
Table 2: Law, Government Sub-Decrees (Anukrets) and Ministerial Regulations (Prakas) Governing Customs and Excise (Status as of Early 2011)

2. **Government Anukret (Sub-Decree) #209 on Prohibited and Restricted Goods (List)**, adopted December 31, 2007,
3. **Adopted Ministerial Prakas (Regulations):**
   - Prakas on Provision and Procedure of Customs Declaration
   - Prakas on Establishment and Functioning of Customs Brokers
   - Prakas on Customs Valuation of Imported Goods
   - Prakas on Customs Bonded Warehouse
   - Prakas on Customs Temporary Storage
   - Prakas on Refund of Customs Duties and Taxes
   - Prakas on Security
   - Prakas on Reporting, Movement, Storage and Transport of Exported Goods
   - Prakas on Importation of Goods under Temporary Admission
   - Prakas on Management of Documents, Books, Records, and other Information
   - Prakas on Determination of Exempt Goods
   - Prakas on Exempt Goods Control Procedures
   - Prakas on Management of Unclaimed Goods
   - Prakas on Temporary Export of Goods
   - Prakas on Customs Formalities outside Customs Offices
   - Prakas on Extension of Customs Zone
   - Prakas on Post Clearance Audit by Customs and Excise Department
   - Prakas on Customs Transit
   - Prakas on Special Customs Procedure in Special Economic Zone
   - Prakas on Procedures for the Management of Special Designed Goods
   - Prakas on Transportation Distribution and Possession of Imported Goods in the Customs Territory
   - Prakas on use of Information Obtained by Customs Officers
   - Prakas on Settlement of Customs Offences
   - Prakas on Customs Tariff and Tariff Classification of Goods
   - Prakas on Reward Distribution
4. **Adopted Guidelines:**
   - Instruction No. 583 dated 30 June 2008 on the implementation of Initial Post Clearance Audit
   - Manual in the Customs and Excise Department
   - Instruction No. 790 dated 28 August 2008 and Procedures for Customs Transit
5. **Outstanding Anukret and Prakas:**
   - Prakas on Procedures on Payment of Duty and Taxes and other levies on Imported and Exported Goods
   - Prakas on Reporting of Imported Goods
   - Prakas on Setting of Interest Rates on Debts
   - Prakas on Procedures for Temporary Seizure of Goods, Conveyances, Documents and Other Items
   - Inter-Ministerial Prakas on Seizure (offence) Report
   - Prakas on Appeal Procedures
   - Prakas on Exemption for Travellers, Crews, and Border Crosser
   - Anukret on Authorization for Customs officers to carry out duties outside the customs territory and granting of permission for foreign customs officers to carry out duties in the customs territory.

**Source:** Ministry of Economy and Finance, General Directorate of Customs and Excise, www.customs.gov.kh (Laws and Regulations)
### Kingdom of Cambodia

**Nation Religion King**

General Department of Customs & Excise

ASYCUDA National Project Team

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**SAD PROCESSING for 2010: Risk Based Inspection Rates for All ASYCUDA Sites**

<table>
<thead>
<tr>
<th>Office</th>
<th>Imported SAD PROCESSING</th>
<th>Exported SAD PROCESSING</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>RED</td>
<td>YELLOW</td>
</tr>
<tr>
<td></td>
<td>SAD</td>
<td>Percent</td>
</tr>
<tr>
<td>PNH01</td>
<td>19868</td>
<td>14.43%</td>
</tr>
<tr>
<td>PNH15</td>
<td>504</td>
<td>245</td>
</tr>
<tr>
<td>PNH19</td>
<td>6286</td>
<td>24.59%</td>
</tr>
<tr>
<td>PNH20</td>
<td>4004</td>
<td>11.54%</td>
</tr>
<tr>
<td>SHV11</td>
<td>44348</td>
<td>20.12%</td>
</tr>
<tr>
<td>G.T.</td>
<td>75010</td>
<td>20.04%</td>
</tr>
<tr>
<td>PNH01</td>
<td>14049</td>
<td>12.31%</td>
</tr>
<tr>
<td>PNH15</td>
<td>168</td>
<td>53</td>
</tr>
<tr>
<td>PNH19</td>
<td>31</td>
<td>2</td>
</tr>
<tr>
<td>PNH20</td>
<td>138</td>
<td>6</td>
</tr>
<tr>
<td>SHV11</td>
<td>1792</td>
<td>18.97%</td>
</tr>
<tr>
<td>G.T.</td>
<td>16178</td>
<td>13.17%</td>
</tr>
</tbody>
</table>

**Note:**

PNH01 = 30 Imported and 15 Exported SADs were cancelled.

PNH15 = 13 Imported and 00 Exported SAD was cancelled.

PNH19 = 03 Imported and 00 Exported SAD was cancelled.

PNH20 = 02 Imported and 00 Exported SAD was cancelled.

SHV11 = 36 Imported and 02 Exported SADs were cancelled.

SAD G.T. excluded the cancellation of 72 Import and 09 Export.

Red = Full physical inspection

Yellow = Subject to documentary check

Blue: = Subject to Post Clearance Audit

Green = Immediate release

G.T. = Grand Total

Total = Total of SAD

Offi. = Office

PNH01 = PHNOM PENH INTERNATIONAL AIRPORT Customs and Excise Office

PNH15 = MSE-KPM DRY PORT Customs and Excise Sub-Brand

PNH19 = TEC SRUN DRY PORT Customs and Excise Sub-Brand

PNH20 = TENG LAY DRY PORT Customs and Excise Sub-Brand

SHV11 = GENERAL DEPARTMENT of Customs and Excise Asycuda Office Sihanouk Ville Branch

SAD= Single Administrative Document