

Cambodia

This guide is compiled from the IAM Country Guide for reference only. Customs regulations change frequently; please consult your Seapoe relocation consultant for the latest requirements before shipping.

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Documents

Documents required for importing used household goods, personal effects, and related shipments.

Required Documents

- Copy of passport
- Packing list
- Original bill of lading (OBL) / air waybill (AWB)
- Invoice / declaration of value
- Customs declaration (Single Administrative Document / SAD, submitted via ASYCUDA World)
- Work permit / visa (long-term)
- Customs permit from GDCE Customs Procedures Department in Phnom Penh (may be required depending on shipment type)
- Certificate of origin (if claiming preferential tariff treatment under FTAs)

Specific Information

No standard transfer of residence exemption: Cambodia does not have a widely documented blanket "transfer of residence" duty-free exemption comparable to EU or other countries. Most household goods imported as cargo are subject to the standard tariff rates unless the importer qualifies under a specific exemption category (diplomatic, QIP, NGO agreement, etc.).

Tariff rates: Cambodia applies four primary ad valorem tariff rates on CIF value: 0% (raw materials, FTA goods), 7% (semi-processed/intermediate goods), 15% (many finished goods/consumer products), 35% (luxury goods, alcohol, tobacco, certain automobiles).

Special tax (excise): Applies to alcohol, tobacco, luxury products, and certain other categories.

August 2025 — US goods: Cambodia implemented a 0% customs duty rate on new goods originating from the United States, including used cars, under Sub-Decree No. 139. VAT and special taxes still apply.

ASYCUDA World: All customs declarations must be submitted electronically through ASYCUDA World.

Customs permit: May be required from the GDCE Customs Procedures Department in Phnom Penh for certain imports and must be presented with the customs declaration.

ASEAN membership: Cambodia is a member of ASEAN. Preferential tariff rates apply to goods from ASEAN member states under the ASEAN Free Trade Area (AFTA). Cambodia also has FTAs with China, South Korea, Japan (via RCEP), and others.

De minimis threshold: Low-value goods below a specified threshold may be cleared under simplified procedures.

Duties & Taxes

Duty-free conditions: Personal belongings imported by travellers or via mail shipments below a

certain value threshold may be exempt from import duties. Diplomatic missions and international organisations receive import duty exemptions under the Law on Customs and relevant agreements.

VAT: 10% VAT is levied on all imported goods, calculated on CIF value plus customs duty.

Prohibited & Restricted Items

Prohibited Items

- Narcotics and illegal drugs — Strictly prohibited; severe penalties
- Weapons, explosives, and ammunition without authorisation — Prohibited
- Counterfeit goods and currency — Prohibited
- Pornographic material — Prohibited
- Hazardous waste — Prohibited
- Items that violate intellectual property rights — Prohibited
- Wolf hybrids, Savannah cats, and Bengal cats (unless 5th generation or further removed) — Prohibited for pet import

Restricted / Dutiable Items

Duty-Free Traveller Allowances

- 200 cigarettes or equivalent tobacco
- 1 bottle of alcohol (approximately 350ml spirits)
- Reasonable quantity of perfume for personal use

Restricted Items

- Pharmaceuticals PERMIT REQUIRED — Subject to regulation by the Ministry of Health
- Firearms and ammunition PERMIT REQUIRED — Strictly controlled
- Telecommunications equipment — May require ANATEL/MISTI certification
- Plants and plant products PERMIT REQUIRED — Phytosanitary certificate required; inspected by CAMCONTROL
- Meat, dairy, and animal products PERMIT REQUIRED — Subject to sanitary and phytosanitary controls
- Chemicals PERMIT REQUIRED — Subject to MISTI regulation

Prohibited and Restricted Goods

Cambodia enforces a list of prohibited and restricted goods under Sub-Decree No. 209 (and subsequent amendments). The GDCE enforces this list at all entry points.

Consignment Instructions

Recommended: Contact the destination agent to ensure all requirements have been met prior to import, especially for differences regarding air / sea shipments.

ASYCUDA World: All declarations submitted electronically.

Customs permit: Obtain from the GDCE Customs Procedures Department in Phnom Penh if required.

Invoice verification: For most goods, the commercial invoice must be verified by the GDCE's Department of Planning, Technique and International Affairs (DPTIA) in Phnom Penh prior to submission of the customs declaration.

Risk-based inspection: GDCE conducts risk-based inspections. CAMCONTROL handles sensitive items (food, pharmaceuticals, chemicals).

Routing / port of entry: Sihanoukville Autonomous Port (primary sea freight port on the Gulf of Thailand). Phnom Penh International Airport (primary air freight). Three dry ports around Phnom Penh. Land border crossings at Bavet (Vietnam), Poipet (Thailand), and others.

ASEAN transit: Cambodia's position within ASEAN facilitates regional transit. The ASEAN Single Window initiative aims to streamline cross-border trade.

Currency: Cambodian riel (KHR). The US dollar is widely used as a parallel currency throughout Cambodia, particularly in urban areas. Most transactions above small amounts are conducted in USD.

Regulatory Updates

- August 2025: Sub-Decree No. 139 implemented 0% customs duty on new US-origin goods and used US-origin cars. VAT and special taxes still apply.
- 2025: New instructions on customs transit (Instruction 3133) with simplified procedures and Authorised Economic Operator (AEO) benefits. Manual on Customs Procedures issued by GDCE (December 2024).
- June 2024: Sub-Decree on Border E-Commerce issued.
- Ongoing: ASYCUDA World continues to be expanded to all customs clearance points. Cambodia National Single Window being developed.