APPENDIX A

I. EXPLANATORY NOTES OF CUSTOMS IMPORT DECLARATION (SINGLE ADMINISTRATIVE DOCUMENT - SAD)

The Single Administrative Document (SAD) is a single document used for all customs clearance regimes; import, export, bonded warehouse, etc. This section of the guide details how to complete the SAD for Import Declarations.

Import Declarations include:

- Direct Importation – IM 4
- Temporary Importation– IM 5
- Re-importation – IM 6
- Import to bonded warehouse – IM 7
- Transit – IM 8
- Special Economic Zone – IM 9

Each field (or box) of the SAD is designated either as mandatory entry (it must be input or entered), optional entry (only to be completed if relevant) or in some cases the field can be omitted (not required to use).

The following section details the purpose of each field of the SAD when applied to an Import Declaration. Each field is described in sequence of entry with information on whether it is a mandatory or an optional field. Some fields require the entry of reference code or names representing standard reference information. All codes referred to in the explanatory notes are contained in reference tables issued by CED.

Explanation of SAD Fields for Import Declarations

Field No	Field Label	Action	Description and / or Usage
1	Type of Declaration	Mandatory	To identify whether the goods declaration is lodged for importation, exportation or Customs transit. A declaration model number is entered on the SAD form in this field. For all import declarations, this model is "**IM**" with a number identifying which procedure the import belongs to, e.g. **4** for "direct importation", **7** for "warehouse", etc.
A:	**OFFICE OF LODGEMENT:** Customs office where the declaration is lodged and processed		
	Office Code	Mandatory	Customs Office Code and Name where the declaration (SAD) is lodged and processed. The Customs Office where the SAD is lodged may be different from the Customs Office where the goods entered/exited the country (Field No. 29). Using ASYCUDA, the system will display

			automatically the Office Name after the code is entered. Using the SAD manually, the declarant must fill both the Office Code and Office Name according to the reference code list.
	Manifest	Optional	When a manifest is registered in ASYCUDA, the system provides a registration number. At the time of implementation the manifest in Asycuda this number should be keyed in on the SAD in this field. Until then the Declarant should write the manifest No issued by transporter.
	Customs Registration Number & Date	Mandatory	Using ASYCUDA, at registration (legal acceptance by Customs, when goods have arrived and when initial vetting and data input have been completed), the system provides automatically a unique registration number composed of a Serial Letter + a Number + a Date for the current Customs office and the current year. **Example:** Using the SAD manually, Customs will have to provide a unique registration number (same format as the one provided by the system), at the time of the lodgement of the SAD. Customs will have to manage the registration system in a registration/lodgement book at Customs office level and on yearly basis.
2	Exporter / Consignor Code No.	Optional	This is usually the name of the person or company or organisation overseas (outside Cambodia) from which the importers purchase the goods. For import declarations, this field is optional. If you have the information, please provide the full name and address, including the e-mail address (if any) of the overseas exporter/consignor (supplier) of the goods.
3	Forms	Mandatory	This field indicates the total number of pages in this declaration, inclusive of the front page and any continuation (additional) pages, i.e. 2, 3, etc. as required. As an example, ASYCUDA will display automatically, if the declaration is composed of 3 pages, 1 | 3 on the first page,

The example table embedded in the Customs Registration Number & Date cell:

Serial Letter	Number	Date	Customs Office
I	32	15/11/2006	Sihanoukville
I	33	20/11/2006	Sihanoukville
I	33	20/11/2006	Phnom Penh Airport

			2 | 3 on the second page and 3 | 3 on the last page. Manual input of the SAD should follow the same format.
4		Not Required	Number of loading lists or other similar specifications attached to the goods declaration. Not required for the time being.
5	Items	Mandatory	This field indicates the total number of items for the declaration. **Each declaration can cater for a maximum of 99 items**. Using the ASYCUDA system the number of items will be displayed automatically. Using the SAD manually, the declarant must fill this field.
6	Total Number of Packages (Tot.Pack.)	Mandatory	Using SAD both manually and electronically, the declarant must state the total number of packages for the whole of the declaration (i.e. the sum of all packages in all the items). For **Bulk Cargo** you may enter **1.**
7	Declarant Reference Number	Mandatory	This is the internal sequence number (i.e. the transaction number) that each declarant must enter on the SAD (manually or electronically). Declarant will have to maintain internally a "transaction number" registration book.
8	Importer/Consignee Code No.	Mandatory	For import declarations the consignee is usually the importers in Cambodia. The consignee is the person or company or organisation to whom the goods are consigned. Declarant must enter the (Value Added Tax/Tax Identification Number - VAT/TIN) of the consignee in the code field. If ASYCUDA system is used, the full name and address of the Importer/Consignee will be automatically displayed on the SAD once the VAT/TIN is entered. If the SAD is used manually, the declarant must fill the name and address of the Importer/Consignee according to the code reference list to be provided. [**VAT/TIN** are provided by Tax Department] **Note**: An importer who **does not have a VAT/TIN** (occasional importer/consignee only), must use the Importer/Consignee Occasional Code 999999999 and must input their Name, ID and Address in Field 9.

			For those who are **waiting for their VAT/TIN**, a document from Tax Department (including the provisional VAT/TIN) must be provided with the SAD.
9	Occasional Consignee/ Exporter	Optional	This field must be completed **ONLY IF the consignee is occasional**. In this case, you must enter the Consignee Name, ID and Address in the respective sub-field. An occasional consignee is a person or a company who is importing once only. In this case the company will not have a VAT/TIN number. If the company wish to become a regular importer, it should get a VAT/TIN Number.
10	Country of Last Consignment/ Country of First Destination (Country LC/FD)	Optional	This is the country code where the goods were last loaded onto the ship / aircraft.
11		Not Required	This is the country where the importer's co-contractor is domiciled or has his business. On importation, the term "Country of Purchase" is used. Not required for the time being.
12	Value Details	Mandatory	This field has spaces to enter details of other charges (not included in the invoice) that are relevant to the calculation of the Customs value of the goods. **Explanation:** If there is a sale between a buyer and a seller and the invoice price is at the FOB level, then other expenses and charges to bring the goods to Cambodia must be added to the FOB value. Other expenses and charges can be sea or air freight charges, insurance, other freight or handling charges, local unloading charges, etc. and are to be added to the value of the goods at the correct 'place' or level – CIF landed, as shown below: **Example:** Total Invoice (FOB)　= 1000 USD External Freight　　= 200 USD (800 000 Riel) Insurance　　　　= 50 USD (200 000 Riel) Internal Freight　　= 80 000 Riel

			Deduction = 105 000 Riel **Value Details = 975 000 Riel** (800 000 + 200 000 + 80 000 – 105 000) If the **ASYCUDA system is used**, this Value Details field will be automatically displayed by the system. If the SAD is used manually the declarant must enter the amount of "other charges". The total adjustment to the invoice price is added proportionally to each declaration item, in cases where the declaration covers more than one item.
13	P.S.I.	Mandatory	PSI status should be filled by declarant. 0 = Non-PSI; 1= PSI; 2= By pass PSI In case of PSI value = 1, the attached documents code (CRF) should be displayed on 1st item.
14	Declarant / Representative Code No.	Mandatory	The declarant is the person or company or organisation **declaring** the goods to Customs. **Who can declare?** i) Importers can clear their own goods, in this case, the company's VAT/TIN must be entered (company and declarant codes will be the same). In cases when an importer **does not have** a VAT/TIN (occasional importer) but wants to declare, the Declarant Occasional Code 999999999 shall be used. However, an occasional consignee cannot use an occasional declarant other than himself. In this particular case, if the occasional consignee does not want to declare for himself, then he will have to use the services of a Customs Broker. ii) Customs Brokers who are authorised by the owners of the goods to clear goods on their behalf must enter the authorised Customs Brokers VAT/TIN. If ASYCUDA system is used, the full name and address of the Declarant will be automatically displayed on the SAD. If the SAD is used manually, the Declarant must fill his own name and address.

15	Country of Export	Mandatory	If ASYCUDA system is used, the **name** of the country of export will be automatically displayed when Country of Export Code is entered. If the SAD is used manually, the declarant must fill the Country of Export Name according to the code reference list to be provided.
15	Country of Export Code (C.E. Code)	Mandatory	Country of Export Code. You must enter the country **code** (not the name of the country) from which the goods were exported.
16	Country of Origin	Mandatory	If each item in Field 5 has the same Country of Origin (Field 34), the country **name** will be displayed automatically by the system in Field 16. If each item in Field 5 has different Country of Origin (Field 34), the system will display "MANY" in Field 16. The same rules apply if the SAD is used manually.
17	Country of Destination Code (C.D. Code)	Mandatory Not Required	Country of Destination Code field has 2 parts: **Part 1** - At import, the Country of Destination is the country of reference which is Cambodia. The country code KH is displayed automatically by the system. If SAD is used manually, declarant should type KH in this field **Part 2** - Region of the Country of Destination (this field is not to be entered)
17	Country of Destination	Mandatory	If ASYCUDA is used, the name "Cambodia" is displayed automatically by the system. If SAD is used manually, declarant should type "Cambodia".
18	Identity & Nationality of Means of Transport at Arrival / Departure (Ident. & Nat. of MOT at Arrival/Departure)	Mandatory Optional	This field has 2 parts: **Part 1** - should be filled with the identification of the means of transport which carry the shipment to the country of destination. For a vessel it can be the vessel name or its rotation number; for a plane it can be the flight number; for a truck it can be the registration/license number; etc. This part of Field 18 is mandatory. **Part 2** - the nationality indicating the country code in which the means of transport is registered. This part of Field 18 is optional, but if you have the information, please complete.

19	Container Indicator (Ctr)	Optional	This field is to indicate whether the goods being declared are transported by container (containerised) or not, not the quantity of containers. This box should used √ when the goods are transported by container.
20	Delivery Terms		Terms agreed upon between the seller and the buyer regarding the delivery of the merchandise (goods) to the buyer. Terms of Delivery in international trade are laid down in the international standard of INCOTERMS. This field has 3 parts:
		Mandatory	**Part 1** - In this field you must enter the **Terms of Delivery Code** describing the terms of delivery specified in the sales contract between the buyer and the seller of the declared goods, such as CIF, FOB, CFR, etc.
		Mandatory	**Part 2** - In this field you must enter the **Terms of Delivery Place,** such as Sihanoukville
		Not Required	**Part 3** – This field which is **Terms of Delivery Situation Code** is not required to be filled.
21	Identity & Nationality of Means of Transport Crossing the Border (Ident. & Nat. of MOT. Crossing the Border)		This field has 2 parts.
		Optional	**Part 1** - should be filled with the identification of the means of transport used in crossing the border of the country of final destination. For a vessel it can be the vessel name or its rotation number; for a plane it can be the flight number; for a truck it can be its registration/license number; etc. This field is optional but if you have the information, please fill.
		Optional	**Part 2** - the nationality indicating the country code in which the means of transport crossing the border is registered. This field is optional but if you have the information, please fill.
22	Currency & Total Amount of Invoice (Cur. & Tot. Invoice Amount)		This field has 2 parts:
		Mandatory	**Part 1** - you must enter the **code** for the **currency nominated in the invoice**.
		Mandatory	**Part 2** - you must enter the **total amount** as stated in the invoice (not in Riels if foreign currency is used on the invoice).
23	Exchange Rate (Exch. Rate)	Mandatory	This is the official exchange rate for the foreign currency which the goods in this SAD were paid for in Cambodian Riel.

			Using ASYCUDA system, the exchange rate will be automatically displayed when the total invoice amount is entered. Using SAD manually, declarant should enter the exchange rate, which is available in each Customs office. Official exchange rates are updated every Friday and will be valid from the following Monday. The exchange rate is available at each Customs office.
24	Nature of Transaction (Nature of Transaction.)	Optional	Nature of Transaction is an indication for Customs of the type of contract under which goods are supplied, such as sale, exchange, gift, loan, hire, return, etc. This field has 2 parts: **Part 1 :** General description of the transaction Example: 2 : Loans for which a charge is made **Part 2:** more details of the transaction Example: 1: Loan or Hire 　　　　　　2: Leasing
25	Mode of Transport at Border (Mode of Tr. at border.)	Mandatory	Mode of transport used for the carriage of the goods across the border. You must enter the **code** of the mode of transport of entry of goods: **Example:** 1. Goods arriving by vessel in Sihanoukville ➔ Field 25 (Mode of Transport at the border) = 1 (Sea Freight), then put on truck to be brought to Phnom Penh ➔ Field 26 (Inland Mode of Transport) = 3 (Road Transport). 2. Goods arriving by Water Transport from Vietnam ➔ Field 25 (Mode of Transport at the border) = 8 (Inland Water Transport), then by the same mode of transport to reach Phnom Penh Port ➔ Field 26 (Inland Mode of Transport) = 8 (Inland Water Transport).
26	Inland Mode of Transport (Inland Mode of Tr.)	Optional	Mode of transport used when carrying imported goods further inland (beyond border) **Refer to Example for Field 25 above.**
27	Place of Loading/Unloading	Optional	Name of seaport, airport, freight terminal, railway station or other places at which the goods are unloaded from the means of transport having been used for their carriage. This field is composed of 2 parts: **Part 1** - should be filled with the City Code (e.g. BBM for Battambang) (Name of place

			in Cambodia) **Part 2** - should be filled with the Country Code (e.g. KH for Cambodia)
28	Financial and Banking Information (Bank Code; Terms of Payment; Bank Name; Branch; File No)		This field is concerned with the financial and banking information such as the name of the bank through which the payment of the goods is made and the terms of payment.
			This field has 5 parts:
		Optional	**Part 1 (Bank Code)** – in the absence of specific bank codes, each bank's VAT/TIN will be used as the bank code.
		Optional	**Part 2 (Terms of Payment)** – any arrangement between importers and exporters on the payment of goods (not linked to payment of duties/taxes)
		Optional	**Part 3 (Bank Name)** – if ASYCUDA system is used, the name of the bank will be displayed automatically when the bank code is entered. If the SAD is used manually, the declarant must fill this field with the name of the bank
		Optional	**Part 4 (Bank Branch)** - currently in Cambodia, bank branches are not coded. However, the name of the branch can be entered into the system.
		Not Required	**Part 5 (File No)** – bank file reference number; it is not required
29	Office of Entry/Exit	Mandatory	This field is for entering the Customs Office Code at which the goods entered the country of destination. This Customs office may be different from the office of lodgement of the SAD as in Field A (OFFICE OF LODGEMENT) If ASYCUDA system is used, the following controls will apply: - that the Office of Entry/Exit is compatible with the "Mode Transport at border" in Field 25, and - is declared as a Border Customs office If SAD is used manually, declarant should verify the mode of transport valid for the Office of Entry/Exit they mention on the SAD and the type of the Customs office (border or not).
30	Location of Goods	Optional	Indication of the place where the goods are located and where they are available for examination. This may be the importers' premises, temporary store, railway wagon, open area at port, etc.

			This field is not used for declaring the Customs Warehouse in which the goods are placed on importation.
31	Packages Information and Description of Goods (Marks on Packages; Number and Type; Container Identifier; Goods Description as per Tariff ; Commercial Description)	Optional	This field has 5 parts; **Part 1 (Marks on Packages)** - entry in this field must include the marks and numbers (two fields) identifying individual packages unless goods arrived unpacked. For vehicle: (a): should fill the chassis number, and (b): should fill the engine number.
		Optional	**Part 2 (Number & Type)** - the **number of packages** for this goods item where the sum of the packages per item must be equal to the total number of packages for this SAD form. When the goods are under two different package types, two items should be created on the SAD (if the goods are of same HS but of different package type code). Particular attention will be required for W/H (Warehouse) where a specific code should be added to differentiate the two HS. • Usage of code for type of package NE "unpacked or unpackage" • Authorize number of package being optional. • Control by rule that If the number of package is not fill the package code must be NE and if it is not the case the system will not allow the declaration to be processed. Ex. 1 carton for wine and cheese SAD- Total number of package =1 Item 1- Wine – Number of package = 1 – Type of package=CT Item 2- Cheese- Number of package = - Type of package=NE
		Mandatory	The **code for the type of packages** must be entered, such as Sacks, Cartons, etc.
		Optional	**Part 3 (Container Identifier):** If there are one to four containers for this particular item, declarant must enter the unique identifier number follow by type in bracket. e.g. 1234567 (45 HQ) of each of the containers. If there are more than four containers for this particular item, declarant must enter the total number of containers on the first field

			available and enter "list attached" in the second field. In this instance, declarant will have to provide a container page containing a list of the unique identifiers of all the containers. This page is provided by ASYCUDA if system is used. For manual SAD, the declarant will have to use/fill a container page containing a list of the unique identifiers of all the containers. A copy of the ASYCDA format could be provided to follow.
		Mandatory	**Part 4 (Goods Description as per Tariff)** - the description of the goods as per tariff will be automatically displayed on the first two lines of the field if ASYCYDA system is used (restricted to 88 characters maximum). If SAD is used manually, declarant must enter the description of the imported goods as per tariff
		Mandatory	**Part 5 (Commercial Description)** - the third line of this field should be filled with the commercial description as per invoice. It could include the brand name.
32	Item No.	Mandatory	This is the consecutive item number for this declaration, i.e. Item 1, Item 2, Item 3, etc.
33	Commodity Code	Mandatory	This field is to be filled with the commodity code of the goods declared for each item (line) of the invoice, according to the existing Cambodia Tariff. The latest 4 digits (called precision number 5) may be used for W/H stock management.
34	Country Of Origin Code (C.O. Code)	Mandatory	This field is to be filled with the **Country Code** where the particular goods being declared were originally made.
35	Gross Mass Kg (Gr. Mass Kg)	Mandatory	This field is to be filled with the weight of goods including packaging but excluding the carrier's equipment such as containers, crates, pallets, etc., expressed in kilograms. You must enter the gross mass (gross weight) of the goods (not the units) of the item
36	Preference	Optional	This field is for preferential tax rate based on agreements made between Cambodia and other countries, such as CEPT.
37	Procedure		This field has two parts:
		Mandatory	**Part 1** - is to be filled with the Procedure Code used to identify the customs regime

		Mandatory	under which goods are being moved to and from, e.g. procedure 4000 represents direct import for home use; 4071 import for home use from bonded warehouse; etc. **Part 2** – is the Additional Procedure Code used either to define the common regime or any exemptions. The procedure made of these two parts should be unique for the whole SAD.
38	Net Mass Kg	Mandatory	This field is to be filled with the net mass in kg of the goods declared. The system will automatically display the figure for gross mass **as the net mass.** However, you may overwrite this field with the actual net mass.
39		Not Required	This field is for reference to any quota applicable to the goods. It is not required for the time being.
40	Transport Doc. /Previous Declaration	Optional	This field is for the following: i) The Bill of Lading (BL) No. or Airway Bill (AWB) No. Or Parcels Notification Duty Entry (PNDE) for direct Customs transaction, or ii) The reference to the previous declaration for non direct Customs transaction (except temporary import). **Example:** Goods are imported by air and put directly in W/H. This is considered as a direct transaction and the Customs Procedure Code (CPC) is 71 00. The AWB No. should be put in Field 40 to be written-off. After a while, the same goods leave the W/H to be put on the market. This is not a direct transaction but an importation for home use after being warehoused, thus CPC is 40 71. The reference of the original declaration (7100) should be put in Field 40 for information only.
41	Supplementary Units (Suppl. Units)	Mandatory	This field is to be filled when the HS tariff item you are using requires quantities **other than net mass** such as litres, number, dozen, etc. Only the quantity should be input, not the unit itself. **Example:** i) For Tariff Line 87120010 (Racing Bicycles), the Supplementary Unit is unit. Thus this field should be filled with number of unit of bicycle imported, for example 43.

42	Item Price	Mandatory	This field is to be filled with the item price in foreign currency.
			This is automatically displayed if the ASYCUDA system and the Valuation Note are used. Otherwise, the item price has to be entered manually.
43	Valuation Method	Optional	This field is to be filled with the Code of Valuation Method (1 to 6, and 9) used to determine the Customs Value.
44	ADDITIONAL INFORMATION (AD. INFO)	Optional	This field is to be used for any additional information such as production of certificates, authorisations, etc. It has many sub-fields:
			- License No
			- Deducted Value (DV) and Deducted Quantity (DQ)
		Mandatory	**Note:** ASYCUDA does not manage the value and quantity for the license. The value and quantity to be deducted will not be used in Cambodia for the time being; it is for information only.
			- Value Detail (elements of the valuation note) will be displayed automatically if the ASYCUDA system is used.
			- If the SAD is processed manually the declarant should enter the value details.
		Optional	- Attached Doc. (codes of any additional documents, certificates or authorisations which are required for the clearance of particular goods such as quarantine requirements, health certificates, etc.)
			If ASYCUDA system is used, the codes will be added automatically according to what would **have been coded** in the system (e.g. COO (Certificate Of Origin) to benefit from preferential rate).
			If the attached document codes are entered by the declarant using the "Attached Document Page", they will not be displayed in this part of the SAD.
			Free Text field to enter Invoice and Packing List, Reference Number plus any other additional information.
45	Adjustment	Mandatory	Adjustment is the Ratio/Factor to apply to the Customs value. By default, the adjustment is 1. The declarant is not required to change this value.

46	Customs Value	Mandatory	This represents the **Value for Customs**. This field should be filled with the value in Riel (KHR) of the goods described in Field 31, according to the rules for Customs valuation under Cambodian Law. This value is the price of the goods as adjusted to accommodate the cost elements to arrive at the CIF level.
47	CALCULATION OF TAXES (CALCUL. of Taxes)	Mandatory	This field comprises the elements relevant to the calculation of taxes, as outlined below: **i) Type** Type of duties/taxes applicable under the Cambodian Law such as Import Duty, Export Duty, Excise Duty, VAT, etc. **ii) Tax Base** Tax Base is the Customs value upon which the amount of duty/tax due to Customs is based on for calculation/computation. **iii) Rate** Duty/tax rate applicable based on the tariff code (HS) for a particular item. **iv) Amount** Total amount of duties/taxes calculated for the item based on the duty/tax rate **v) MP (Mode of Payment)** Indicates if the tax is payable (1), guaranteed (3) or calculated for information only (0)
48	Deferred Payment	Optional	If deferred payment scheme is used, this field is to be filled with the credit or pre-payment account number.
49	Identification of Warehouse		This field refers to the suspense procedure. If the Customs procedure is not a suspense procedure this field should not be used. There are two parts to this field: **Part 1** – is to enter the **warehouse code**, i.e. the identification of the W/H in which the goods will be deposited. Mandatory only when suspense procedure = W/H Not required in other cases. **Part 2** – is to enter the **period** (the number of days) that the goods are approved for storage in a particular warehouse or for temporary import. Mandatory only when suspense procedure or not required in other cases.
B	ACCOUNTING DETAILS	Mandatory	This field is to be used for elements / information regarding accounting such as

			mode of payment, assessment number, receipt number and guarantee, as explained below: **i) Mode of Payment** - Mode of payment (Box B) is link to Box 48. If Box 48 is not filled this means that the declaration is paid immediately (or what we call cash). If box 48 is filled it will be with a credit or prepayment account number and this means that the declaration is paid using deferred mode of payment. **ii) Assessment No.** - Using Asycuda, the System will be assigned a number automatically to the declaration after the assessment is completed. - Using SAD manually there is no assigned a number to a declaration. **iii) Receipt No.** - Using Asycuda the receipt number will be assigned automatically after payment. - Using SAD manually Customs cashier will write the receipt number on hand writing SAD. **iv) Guarantee** - Using Asycuda the system will display the total amount of guarantee for the declaration - Using SAD manually, Declarant should write the total amount of guarantee for the declaration **v) Total Fees** If there are many fees to be paid (PSI fees + declaration fees), the box B should be filled with the total of fees to be paid. - Using Asycuda each fee is displayed on the Assessment Note. - Using SAD manually, the details of each fee should be written by the declarant in space below box D. **vi) Total Declaration** Total amount of duties, taxes and fees payable for this declaration (Total Duties/Taxes + Total Fees)
54	Signature and Name of Declarant/Representative	Mandatory	Name, Date and Signature of Declarant / Representative making the declaration.
50, 51, 52, 53, C, D			Reserved for future use.

II. EXPLANATORY NOTE OF CUSTOMS **EXPORT DECLARATION** **(SINGLE ADMINISTRATIVE DOCUMENT – SAD)**

The Single Administrative Document (SAD) is a single document used for all customs clearance regimes; import, export, bonded warehouse, etc. This section of the guide details how to complete the SAD for <u>Export Declarations</u>.

Export Declarations include:
- Exportation – EX 1
- Temporary Export – EX 2
- Re-export – EX 3
- Other Export Procedures – EX 9

Each field (or box) of the SAD is designated either as mandatory entry (it must be input or entered), optional entry (only to be completed if relevant) or in some cases the field can be omitted (not required to use).

The following section details the purpose of each field of the SAD when applied to an Export Declaration. Each field is described in sequence of entry with information on whether it is a mandatory or an optional field. Some fields require the entry of reference code or names representing standard reference information. All codes referred to in the explanatory notes are contained in reference tables issued by CED.

Explanation of SAD Fields for Export Declarations

Field No	Field Label	Action	Description and / or Usage
1	Type of Declaration	Mandatory	To identify whether the goods declaration is lodged for importation, exportation or Customs transit. A declaration model number is entered on the SAD form in this field. For all export declarations this model is "**EX**" with a number identifying which procedure the export belongs to e.g. **1** for "Exportation", **2** for "Temporary Exportation", etc.
A	OFFICE OF LODGEMENT : Customs office where the declaration is lodged and processed		
	Office Code	Mandatory	Customs Office Code and Name where the declaration (SAD) is lodged and processed. The Customs office where the SAD is lodged may be different from the Customs Office where the goods entered/exited the country (Field No. 29). Using ASYCUDA, the system will display automatically the Office Name according to the reference code list. Using manually, the name of the Customs Office should be entered by the declarant.
	Manifest	Optional	The Manifest number should be keyed in on the

3			SAD in this field if this information is Known at the time of the Export SAD is processed.
	Customs Registration Number & Date	Mandatory	Using ASYCUDA, at registration (legal acceptance by Customs, when goods have arrived and when initial vetting and data input has been completed), the system provides automatically a unique registration number composed of a Serial Letter + a Number + a Date for the current Customs office and the current year.

Example:

Serial Letter	Number	Date	Customs Office
E	32	15/11/2006	Sihanoukville
E	33	20/11/2006	Sihanoukville
E	33	20/11/2006	Phnom Penh Airport

			Using the SAD manually, Customs will have to provide a unique registration number (same format as the one provided by the system), at the time of the lodgement of the SAD. Customs will have to manage the registration system in a registration or lodgement book at Customs office level and on yearly basis.
2	Exporter / Consignor Code	Mandatory	For export declarations the exporter is usually the Cambodian exporter. This is usually the name of the person or company or organisation within the country (Cambodia) who exports the goods from Cambodia. You must enter the VAT/TIN of the Exporter/Consignor in the code field (the full name and address of person will be automatically displayed in the field if ASYCUDA software is used). If the SAD is used manually, the declarant must fill the name and address of the Exporter/Consignor according to the code reference list to be provided. [**VAT/TIN** are provided by Tax Department] **Note**: An Exporter/Consignor who **does not have** a VAT/TIN (occasional exporter/consignor only), must use the Exporter Occasional Code 999999999 and must input their Name, ID and Address in the respective sub field of Field 9. For those who are waiting for their VAT/TIN number, a document from Tax Department (including the provisional VAT/TIN) must be provided with the SAD.
3	Forms	Mandatory	This field indicates the total number of **pages** in

			this declaration, inclusive of the front page and any continuation (additional) pages, i.e. 2, 3, etc. as required.
			As an example, ASYCUDA will display automatically, if the declaration is composed of 3 pages, 1 | 3 on the first page, 2 | 3 on the second page and 3 | 3 on the last page. Manual input of the SAD should follow the same format.
4		Not Required	Number of loading lists or other similar specifications attached to the goods declaration. Not required for the time being.
5	Items	Mandatory	This field indicates the total number of items for the declaration. **Each declaration can cater for a maximum of 99 items.** Using the ASYCUDA system the number of items will be displayed automatically. Using the SAD manually, the declarant must fill this field.
6	Total Number of Packages (Tot. Pack.)	Mandatory	Using SAD both manually and electronically, the declarant must state the total number of packages for the whole of the declaration (i.e. the sum of all packages in all the items). For **Bulk Cargo** you may enter **1.**
7	Declarant Reference Number	Mandatory	This is the internal sequence number (i.e. the transaction number) that each declarant must enter on the SAD (manually or electronically). Declarant will have to maintain internally a "transaction number" registration book
8	Importer/ Consignee Code	Optional	For export declarations the consignee is usually the importer in overseas countries. The consignee is the person or company or organization to whom the goods are consigned. This is usually the name of the person or organisation overseas to which the Cambodian exporter supplied the goods. For export declarations, this field is optional. If you have the information, please provide the full name and address, including the e-mail address (if any) of the overseas importer (purchaser) of the goods from Cambodia.
9	Occasional Consignee/ Exporter	Optional	This field must be completed **ONLY IF the exporter is occasional**. In this case, you must enter the Exporter Name, ID and Address in the respective sub-field. An occasional exporter is a person or a company who is exporting once only. In this case the company will not have a VAT/TIN number. If the

			company wish to become a regular exporter, it should get a VAT/TIN Number.
10	Country of Last Consignment/ Country of First Destination (Country: LC/FD)	Optional	This is the first country code where the goods are unloaded from the means of transport used for their exportation.
11		Not Required	***This is the country where the exporter's co-contractor is domiciled or has his business.*** ***Not required for the moment***
12	Value Details	Mandatory	This field has spaces to enter details of other charges (not included in the invoice) that are relevant to the calculation of the Customs value of the goods. **Explanation:** If there is a sale between a seller and a buyer and the invoice price is not at the FOB level, then other expenses and charges are to be added to the ex-factory price. Other expenses and charges can be the domestic freight charges, insurance, other freight or handling charges, local unloading charges, etc. and are to be added to the value of the goods at the correct 'place' or level: If the **ASYCUDA system is used**, this Value Details field will be automatically displayed by the system. If the SAD is used manually the declarant must enter the amount of "other charges". The total adjustment to the invoice price is added proportionally to each declaration item, in cases where the declaration covers more than one item.
13	P.S.I.	Mandatory	PSI status should be filled by declarant. 0 = Non-PSI; 1= PSI; 2= By pass PSI For export SAD, PSI should always be filled with (0)
14	Declarant / Representative Code	Mandatory	The declarant is the person or company or organisation **declaring** the goods to Customs. **Who can declare?** iii) Exporters can clear their own goods, in this case, the company's VAT/TIN must be entered (company and declarant codes will be the same). In cases when an exporter **does not have** a VAT/TIN (occasional exporter) but wants to declare, the Declarant Occasional Code

			999999999 shall be used. However, an occasional exporter cannot use an occasional declarant other than himself. In this particular case, if the occasional exporter does not want to declare for himself, then he will have to use the services of a Customs Broker. iv) Customs Brokers who are authorised by the owners of the goods to clear goods on their behalf must enter the authorised Customs Brokers VAT/TIN. If ASYCUDA system is used, the full name and address of the Declarant will be automatically displayed on the SAD. If the SAD is used manually, the Declarant must fill his own name and address.
15	Country of Export	Mandatory	If ASYCUDA system is used, the name of the country of export will be automatically displayed when Country of Export Code is entered. If the SAD is used manually, the declarant must fill the Country of Export Name according to the code reference list to be provided. By default, for export declaration, the country of export is the reference country = Cambodia
15	Country of Export Code (C.E. Code)	Mandatory Not required	Country of Export Code has two parts: **Part 1:** You must enter the country **code** (not the name of the country) from which the goods were exported. By default, for export declaration, the country of export is the reference country = KH **Part 2:** Region of the country of export (this field is not to be entered.
16	Country of Origin	Mandatory	If each item in Field 5 has the same Country of Origin (Field 34), the country name will be displayed automatically by the system in Field 16. If each item in Field 5 has different Country of Origin (Field 34), the system will display "MANY" in Field 16. The same rules apply if the SAD is used manually.
	Country of Destination Code (C.D. Code)	Mandatory	Country of Destination Code field has 2 parts: **Part 1** - At export, the Country of Destination is the country to which the goods are exported. If ASYCUDA is used, the country code is displayed automatically by the system. If SAD is used manually, declarant should type the country code in this field

		Not Required	**Part 2** - Region of the Country of Destination (this field is not to be entered)
17	Country of Destination	Mandatory	The country of destination is the country to which the goods are exported. If ASYCUDA system is used, the name of the country of destination will be automatically displayed when Country of Destination Code is entered. If the SAD is used manually, the declarant must fill the Country of Destination Name according to the code reference list to be provided.
18	Identity & Nationality of Means of Transport at Arrival / Departure (Ident. & Nat. of Means of Trsp at Arrival/Departure)	Mandatory	This field has 2 parts: **Part 1** - should be filled with the identification of the means of transport which carry the shipment to the country of destination. For a vessel it can be the vessel name or its rotation number; for a plane it can be the flight number; for a truck it can be the registration/license number; etc. This part of Field 18 is mandatory.
		Optional	**Part 2** - the nationality indicating the country code in which the means of transport is registered. This part of Field 18 is optional, but if you have the information, please complete.
19	Container Indicator (Ct)	Optional	This field is to indicate whether the goods being declared are transported by container (containerised) or not, not the quantity of containers. This box is used √ when the goods are transported by container.
20	Delivery Terms		Terms agreed upon between the seller and the buyer regarding the delivery of the merchandise (goods) to the buyer. Terms of Delivery in international trade are laid down in the international standard of INCOTERMS. This field has 3 parts.
		Mandatory	**Part 1** - In this field you must enter the **Terms of Delivery Code** describing the terms of delivery specified in the sales contract between the buyer and the seller of the declared goods, such as CIF, FOB, CFR, etc.
		Mandatory	**Part 2** - In this field you must enter the **Terms of Delivery Place,** such as Sihanoukville
		Not Required	**Part 3** – This field which is **Terms of Delivery Situation Code** is not required to be filled.
21	Identity & Nationality of Means of Transport Crossing the	Optional	This field has 2 parts. **Part 1** - should be filled with the identification of the means of transport used in crossing the border of the exported country. For a vessel it can be the

	Border (Ident. & Nat. of Means of Trsp. Crossing the Border)	Optional	vessel name or its rotation number; for a plane it can be the flight number; for a truck it can be its registration/license number; etc. This field is optional but if you have the information, please fill. **Part 2** - the nationality indicating the country code in which the means of transport crossing the border is registered. This field is optional but if you have the information, please fill.
22	Currency & Total Amount of Invoice (Cur. & Tot. Invoice Amount)	Mandatory Mandatory	This field has 2 parts: **Part 1** - you must enter the **code** for the **currency nominated in the invoice**. **Part 2** - you must enter the **total amount** as stated in the invoice (not converted in Riels if foreign currency is used on the invoice).
23	Exchange Rate (Exch. Rate)	Mandatory	This is the official exchange rate for the foreign currency which the goods in this SAD were paid for in Cambodian Riels. Using ASYCUDA system, the exchange rate will be automatically displayed when the total invoice amount is entered. Using SAD manually, declarant should enter the exchange rate, which is available in each Customs office. Official exchange rates are updated every Friday and will be valid from the following Monday.
24	Nature of Transaction (Nature of Transc.)	Optional	Nature of Transaction is an indication for Customs of the type of contract under which goods are supplied, such as sale, exchange, gift, loan, hire, return, etc. This field has 2 parts: **Part 1**: General description of the transaction Example: 2: Loans for which a charge is made **Part 2**: more details about the transaction Example: 1: Loan or Hire 2: Leasing
25	Mode of Transport at Border (Mode of Trsp.)	Mandatory	Mode of transport used for the carriage of goods across the border. You must enter the **code** of the mode of exit of goods. **Example:** 1. Goods leaving Phnom Penh by truck to be brought to Sihanoukville ➔ Field 26 (Inland Mode of Transport) = 3 (Road Transport) and departing Sihanoukville by vessel ➔ Field 25 (Mode of Transport at the border) = 1 (Sea Freight).

			2. Goods leaving Phnom Penh Port by Water Transport ➜ Field 26 (Inland Mode of Transport) = 8 (Inland Water Transport) and going by Water Transport to Vietnam ➜ Field 25 (Mode of Transport at the border) = 8 (Inland Water Transport).
26	Inland Mode of Transport (Inland Mode of Trsp.)	Mandatory	Mode of transport used when carrying goods before exiting the country (before border).
27	Place of Loading/ Unloading	Obtional	Name of seaport, airport, freight terminal, railway station or other places at which the goods are unloaded on the means of transport for their carriage out of the country of export. This field is composed of 2 parts: **Part 1** - should be filled with the City Code (e.g. BBM for Battambang) **Part 2** - should be filled with the Country Code (e.g. KH for Cambodia)
28	Financial and Banking Information (Bank Code; Terms of Payment; Bank Name; Bank Branch; File No)		This field is concerned with the financial and banking information such as the name of the bank through which the payment of the goods is made and the terms of payment. This field has 5 parts:
		Optional	**Part 1 (Bank Code)** – in the absence of specific bank codes, each bank's VAT/TIN will be used as the bank code.
		Optional	**Part 2 (Terms of Payment)** – any arrangement between importers and exporters on the payment of goods (not linked to payment of duties/taxes)
		Optional	**Part 3 (Bank Name)** – if ASYCUDA system is used, the name of the bank will be displayed automatically when the bank code is entered. If the SAD is used manually, the declarant must fill this field with the name of the bank
		Optional	**Part 4 (Bank Branch)** - currently in Cambodia, bank branches are not coded. However, the name of the branch can be entered into the system.
		Not Required	**Part 5 (File No)** – bank file reference number and it is not required
29	Office of Entry/Exit	Mandatory	This field is for entering the Customs Office Code at which the goods exited the country of exportation. This Customs office may be different

			from the office of lodgement of the SAD as in Field A (OFFICE OF LODGEMENT)
			If ASYCUDA system is used, the following controls will apply: - that the Office of Entry/Exit is compatible with the "Mode Transport at Border" in Field 25, and - is declared as a Border Customs office
			If SAD is used manually, declarant should verify the mode of transport valid for the Office of Entry/Exit they mention on the SAD and the type of the Customs office (border or not).
30	Location of Goods	Optional	Indication of the place where the goods are located and where they are available for examination. This may be the exporters' premises, temporary store, railway wagon, open area at port, etc. This field is not used for declaring the Customs Warehouse in which the goods are placed on exportation.
31	Packages Information and Description of Goods (Marks on Packages; Number & Type; Container Identifier; Goods Description as per Tariff ; Commercial Description)	Optional Mandatory	This field has 5 parts: **Part 1 (Marks on Packages)** - entry in this field must include the marks and numbers (two fields) identifying individual packages unless goods arrived unpacked. **Part 2 (Number & Type)** - the **number of packages** for this goods item where the sum of the packages per item must be equal to the total number of packages for this SAD form. When the goods are under two different package types, two items should be created on the SAD (if the goods are of same HS but of different package type code). Particular attention will be required for W/H (Warehouse) where a specific code should be added to differentiate the two HS. • Usage of code for type of package NE "unpacked or unpackage" • Authorize number of package being optional • Control by rule that if the number of package is not fill the package code must be NE and if it is not the case the system will not allow the declaration to be processed. EX: 1 carton for wine and cheese SAD – Total number of package = 1 Item 1- Wine-Number of package =1 – Type of

			package = CT Item 2 – Cheese – Number of package = - Type of package =NE
			The **code for the type of packages** must be entered, such as Sacks, Cartons, etc.
		Optional	**Part 3 (Container Identifier):**
			If there are one to four containers for this particular item, declarant must enter the unique identifier number of each of the containers.
			If there are more than four containers for this particular item, declarant must enter the total number of containers on the first field available and enter "list attached" in the second field. In this instance, declarant will have to provide a container page containing a list of the unique identifiers of all the containers and any additional information. This page is provided by ASYCUDA if system is used.
			For manual SAD, the declarant will have to use/fill a container page containing a list of the unique identifiers of all the containers. A copy of the ASYCDA format could be provided to follow.
		Mandatory	**Part 4 (Goods Description as per Tariff)** - the description of the goods as per tariff will be automatically displayed on the first two lines of the field if ASYCYDA system is used (restricted to 88 characters maximum).
			If SAD is used manually, declarant must enter the description of the imported goods as per tariff
		Mandatory	**Part 5 (Commercial Description)** - the third line of this field should be filled with the commercial description as per invoice. It could include the brand name.
32	Item Number	Mandatory	This is the consecutive item number for this declaration, i.e. Item 1, Item 2, Item 3 etc.
33	Commodity Code	Mandatory	This field is to be filled with the commodity code of the goods declared for each item (line) of the invoice, according to the existing Cambodia Tariff. The latest 4 digits (called precision number 5) may be used for W/H stock management.
34.	Country Of Origin Code (C.O. Code)	Mandatory	This field is to be filled with the **Country Code** where the particular goods being declared were originally made.

35	Gross Mass Kg (Gr. Mass Kg.)	Mandatory	This field is to be filled with the weight of goods including packaging but excluding the carrier's equipment such as containers, crates, pallets, etc., expressed in kilograms. You must enter the gross mass (gross weight) of the goods (not the units) of the item.
36	Preference (Prefer.)	Not required	There is no Preference at export.
37	Procedure		This field has two parts:
		Mandatory	**Part 1**- is to be filled with the **procedure code** used to identify the customs regime under which goods are being moved to and from, i.e. procedure 1000 represents direct exportation; 2000 temporary exportation; etc.
		Mandatory	**Part 2** - is the Additional Procedure Code used either to define the common regime or any exemptions. The procedure made of these two parts should be unique for the whole SAD.
38	Net Mass Kg	Mandatory	This field is to be filled with the net mass in kg of the goods declared. The system will automatically display the figure for gross mass **as the net mass** However; you may overwrite this field with the actual net mass.
39		Not Required	This field is for reference to any quota applicable to the goods. It is not required for the time being.
40	Transport Doc./ Previous Declaration	Optional	This field is for the following: i) The Bill of Lading (BL) No. or Airway Bill (AWB) No. Or Parcels Notification Duty Entry (PNDE) for direct Customs transaction, **OR** ii) The reference to the previous declaration for non direct Customs transaction (except for temporary export). **Example:** Goods are put in W/H before being exported = Direct Transaction CPC = 7100. Goods from W/H are to be exported by air. This is not a direct transaction and the Customs Procedure Code (CPC) is 3071. The reference to the previous declaration should be put in Field 40 to be written-off.
41	Supplementary Units (Suppl. Units)	Mandatory	This field is to be filled when the HS tariff item you are using requires quantities **other than net mass** such as litres, number, dozen, etc. Only the quantity should be input, not the unit itself.

			Example: For Tariff line 87120010 (Racing Bicycle), the supplementary Unit is Unit, thus this field should filled with the number of Unit of Bicycle exported.
42	Item Price	Mandatory	This field is to be filled with the item price in foreign currency. This is automatically displayed if the ASYCUDA system and the Valuation Note are used. Otherwise, the item price has to be entered manually.
43	Valuation Method (Val. Mthd)	Optional	This field is to be filled in with the Code of Valuation Method (1 to 6, and 9) used to determine the Customs Value.
44	ADDITIONAL INFORMATION	Optional Mandatory Optional	This field is to be used for any additional information such as production of certificates, authorisations, etc. It has many sub-fields: - License No - Deducted Value (DV) and Deducted Quantity (DQ) **Note:** ASYCUDA does not manage the value and quantity for the license. The value and quantity to be deducted will not be used in Cambodia for the time being; it is for information only. - Value Detail (elements of the valuation note) will be displayed automatically if the ASYCUAD system is used. - Attached Doc. (codes of any additional documents, certificates or authorisations which are required for the clearance of particular goods such as quarantine requirements, health certificates, etc.) If ASYCUDA system is used, the codes will be added automatically according to what would **have been coded** in the system (e.g. COO (Certificate Of Origin) to benefit from preferential rate) Free Text field to enter Invoice and Packing List, Reference Number plus any other additional information.
45	Adjustment	Mandatory	Adjustment is the Ratio / Factor to apply to the Customs value. By default, the adjustment is 1. The declarant is not required to change this value.
46	Customs Value	Mandatory	This represents the **Value for Customs**. This field should be filled with the value in Riels (KHR) of the goods described in Field 31, according to the

			rules for Customs valuation under Cambodian law.
			This value is the price of the goods as adjusted to accommodate the cost elements to arrive at the FOB level.
47	CALCULATION OF TAXES	Mandatory	This field comprises the elements relevant to the calculation of taxes, as outlined below: **i) Type** Type of duties/taxes applicable under the Cambodian Law such as Import Duty, Export Duty, Excise Duty, VAT, etc. **ii) Tax Base** Tax Base is the Customs value upon which the amount of duty/tax due to Customs is based on for calculation/computation. **iii) Rate** Duty/tax rate applicable based on the tariff code (HS) for a particular item. **iv) Amount** Total amount of duties/taxes calculated for the item based on the duty/tax rate **v) MP (Mode of Payment)** Indicates if the tax is payable (1), guaranteed (3) or calculated for information only (0)
48	Deferred Payment	Optional	If deferred payment scheme is used, this field is to be filled with the credit or pre-payment account number.
49	Identification of Warehouse		This field refers to the suspense procedure. If the Customs procedure is not a suspense procedure this field should not be used. There are two parts to this field: **Part 1** – It is to enter the **warehouse code**, i.e. the identification of the W/H in which the goods will be deposited. Mandatory only when suspense procedure = W/H Not require in other cases. **Part 2** – is to enter the **period** (the number of days) that the goods are approved for storage in a particular warehouse or for temporary export. Mandatory only when suspense procedure or Not required other case.
B	ACCOUNTING DETAILS	Mandatory	This field is to be used for elements/information regarding accounting such as mode of payment, assessment number, receipt number and guarantee, as explained below: **Mode of Payment**

			- Mode of payment (Box B) is link to Box 48. If Box 48 is not filled this means that the declaration is paid immediately (or what we call cash). If box 48 is filled it will be with a credit or prepayment account number and this means that the declaration is paid using deferred mode of payment.
			ii) Assessment No. - Using Asycuda, the System will be assigned a number automatically to the declaration after the assessment is completed. - Using SAD manually there is no assigned number to a declaration. **iii) Receipt No.** - Using Asycuda the receipt number will be assigned automatically after payment. - Using SAD manually Customs cashier will write the receipt number on hand writing SAD. **v) Guarantee** -Using Asycuda the system will display the total amount of guarantee for the declaration. - Using SAD manually, Declarant should write the total amount of guarantee for the declaration. **v) Total Fees** If there are many fees to be paid (PSI fees + declaration fees), the box B should be filled with the total of fees to be paid. - Using Asycuda each fee is displayed on the Assessment Note. - Using SAD manually, the details of each fee should be written by the declarant in the space below box D. **vi) Total Declaration** Total amount of duties, taxes and fees payable for this declaration. (Total Duties/Taxes + Total Fees)
54	Signature and Name of Declarant/ Representative	Mandatory	Name, Date and Signature of Declarant / Representative making the declaration.
50, 51 52, 53C, D			Reserved for future use