



The Current Practices of IMTS in Cambodia: Scope and Time of Recording

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Outline

- ◆ General guidelines of recording the IMTS
- ◆ Changes of Ownership
- ◆ Goods inclusion and Exclusion in IMTS

General Guideline for Recording the IMTS

All goods are recorded when they enter the country for or leave it after inward processing and all goods that enter or leave an industrial Free Zone with custom clearances by using SAD.

For instance, imports to a warehouse for inventory are not included in the imports whereas imports in an industrial warehouse (free zone) are included in the imports.

Time of recording is the date of lodgment based on the custom declaration/clearance when goods enter or leave.

Change of Ownership

The Changes of Ownership (between residents and non-residents) is not used as basis for inclusion of certain goods in trade statistics (e.g. ships and aircrafts).

Time of Recording :

using date of lodgement as stated in the custom declaration



Goods Inclusion and Exclusion in the IMTS

	Incl./Excl.	Comments
Non-monetary gold	Incl.	
Goods traded on government account	Incl.	
Humanitarian aid, including emergency aid	Incl.	
Goods for military use	Incl.	
Goods on consignment	Excl.	Need clarify
Media, whether or not recorded	Incl.	
Goods for processing	Incl.	
Returned goods	Incl.	
Electricity, gas and water	Incl.	
Goods dispatched or received through postal or courier services	Incl.	
Migrants' effects	Incl.	
Goods under financial lease	Excl.	
Ships and aircrafts	Incl.	
Bunkers, stores, ballast and dunnage	?	Need clarify
Goods in electronic commerce	Incl.	
Used goods (Waste and Scrap)	Incl.	
Goods for Re-import / Re-export	Incl.	



Goods Inclusion and Exclusion in the IMTS

	Incl./Excl.	Comments
Goods simply being transported through a country	Excl.	
Goods temporarily admitted or dispatched	Incl.	
Monetary gold	Excl.	But Custom says includes
Goods treated as part of trade in services	?	Need to clarify
Goods under merchanting	Incl.	
Goods under operational lease	Excl.	
Goods functioning as means of transport	?	Need to clarify
Waste and scrap (no commercial value)	Incl.	by Customs
Content delivered electronically	Incl.	by Customs
Goods for repair	Incl.	by Customs



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Thank You