



Cambodia

CAPITAL

Phnom Penh

OFFICIAL LANGUAGE

Khmer

CURRENCY

the Cambodian riel (KHR),
though the US dollar
circulates widely as a
parallel currency

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Disclaimer

This Country Guide reflects information believed to be correct at the time of publication. Regulations, procedures and charges are subject to change. IAM does not accept liability for errors, omissions, inaccuracies or misinterpretations in this guide. The information provided should not be considered as having been provided or sanctioned by the customs authorities of the country or territory concerned.

Overview

Duty-Free Eligibility

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.

Documents

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)**

Household Goods — 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.

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.

Vehicles

Vehicle Documents

- **Bill of lading (OBL)**
- **Vehicle registration / title**
- **Purchase invoice**
- **Customs declaration via ASYCUDA World**

Specific Information

Vehicle duties: Motor vehicles are subject to customs duty (up to 35% for luxury vehicles), 10% VAT, and special tax. Combined duties can be substantial.

US-origin used cars: As of August 2025, used cars from the United States enter at 0% customs duty under Sub-Decree No. 139. VAT and special taxes still apply.

Right-hand drive vehicles: Cambodia drives on the right-hand side. Both left-hand drive and right-hand drive vehicles are found on the roads, though left-hand drive is standard.

Driving: Driving is on the RIGHT-hand side of the road.

Pets

Requirements

- **ISO 15-digit microchip (ISO 11784/11785 compliant), implanted before or on the same day as the rabies vaccination. A rabies vaccination administered before the microchip is considered invalid.**

Per PetTravel.com, BringFido, and multiple relocation sources (confirmed against DAHP procedures):

- **Current rabies vaccination certificate: administered at least 30 days before arrival and within the last 12 months. Cambodia does not recognise multi-year rabies vaccines.**

Per PetTravel.com, BringFido, and multiple relocation sources (confirmed against DAHP procedures):

- **Additional vaccinations: dogs must be vaccinated against distemper, hepatitis, parvovirus, and leptospirosis at least 21 days before import. Cats must be vaccinated against feline viral rhinotracheitis, calicivirus, and panleukopenia at least 21 days before import.**

Per PetTravel.com, BringFido, and multiple relocation sources (confirmed against DAHP procedures):

- **Veterinary health certificate issued within 7-10 days of travel by a licensed veterinarian, endorsed by the government veterinary authority of the country of origin (e.g., USDA/APHIS for US pets). Certificates signed only by private veterinarians without government endorsement are not accepted.**

Per PetTravel.com, BringFido, and multiple relocation sources (confirmed against DAHP procedures):

- **Import permit from the Department of Animal Health and Production (DAHP) under MAFF — required only if the pet is travelling unaccompanied (as air cargo or freight). Not required if the pet is accompanied by the owner as cabin baggage, checked baggage, or via a land border crossing.**

Per PetTravel.com, BringFido, and multiple relocation sources (confirmed against DAHP procedures):

Specific Information

No quarantine if all import requirements are met. Non-compliant animals may be quarantined (if facilities are available), returned to the country of origin, or euthanised.

Accompanied vs. unaccompanied: This is a critical distinction in Cambodia. Pets travelling with their owner (cabin, checked baggage, land border) do not need an import permit. Pets travelling as unaccompanied cargo require an import permit from DAHP, applied for 5-14 days before arrival.

Multi-year rabies vaccines not recognised: Even if the pet has a valid 3-year rabies vaccine, Cambodia requires the vaccination to have been administered within the last 12 months.

Inspection at arrival: All pets are inspected by DAHP veterinary officials at the entry point. Certificates are issued by the DAHP office in Phnom Penh, but inspection must be carried out by a Veterinary Inspector at the actual border. Inform veterinary officials in advance of arrival. Arrival should be during business hours on a weekday.

Rabies titer test: Not required to enter Cambodia from any country. However, Cambodia is classified by the CDC as a high-risk country for dog rabies. Pets later returning to the US must meet enhanced CDC requirements.

Banned breeds: Cambodia does not publish a list of banned breeds. Pet owners are responsible for their pets' behaviour.

Entry points: Phnom Penh International Airport (PNH) and Siem Reap International Airport (REP) are the primary entry points. Land border crossings with Thailand, Vietnam, and Laos are also used.

Veterinary care: Limited outside Phnom Penh and Siem Reap. A few international-standard clinics exist in Phnom Penh. For serious medical issues, Bangkok (Thailand) is approximately 1

hour by air. Rabies is endemic — keep vaccination current.

Common mistakes: Using a multi-year rabies vaccine and assuming it covers the 12-month requirement. Microchipping after vaccination (invalidates the vaccination). Not having the health certificate endorsed by the government veterinary authority. Arriving outside business hours when DAHP inspectors are unavailable.

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.

Cultural & Other Information

- **OpenFactBook (replaces CIA World Factbook):**
<https://www.openfactbook.org/countries/cambodia/>
- **Wikipedia:** <https://en.wikipedia.org/wiki/Cambodia>
- **GDCE:** <https://customs.gov.kh/en>

- **Cambodia National Trade Repository:** <https://cambodiantr.gov.kh/>
- **Council for the Development of Cambodia (CDC):** <https://cdc.gov.kh/>
- **DFDL Customs Guide 2025:** <https://commerce-cambodia.com/wp-content/uploads/2024/11/DFDL-Cambodia-Customs-Guide-2025-.pdf>

Key country facts: Cambodia is located in mainland Southeast Asia, bordered by Thailand, Laos, Vietnam, and the Gulf of Thailand. The capital is Phnom Penh. The official language is Khmer; English and French are also spoken. The currency is the Cambodian riel (KHR), though the US dollar circulates widely as a parallel currency. Cambodia is a constitutional monarchy. It is a member of ASEAN. VAT is 10%. Customs tariff rates are 0%, 7%, 15%, and 35%. The customs system has been significantly modernised through ASYCUDA World and digital customs procedures updated in 2025. Driving is on the right-hand side.

Important notes for movers: Cambodia does not have a standard transfer of residence duty-free exemption for ordinary foreign workers. Most household goods imported as cargo will be subject to tariff rates of 7-35% plus 10% VAT, unless the importer qualifies under a diplomatic, QIP, or NGO exemption. The August 2025 0% duty on US-origin goods (including used cars) under Sub-Decree No. 139 is a significant recent development that benefits US-origin shipments, though VAT and special taxes still apply. For pets, the distinction between accompanied (no import permit needed) and unaccompanied (import permit required from DAHP) is critical. Cambodia does not recognise multi-year rabies vaccines. Rabies is endemic — pets should be vaccinated before arrival and kept current throughout their stay.

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.

Quick Links & Resources

- [Find Movers in Cambodia](#)

<https://iamovers.mobilityex.com/index.html#/search?loc=Cambodia&lat=11.5564&lng=104.9282&range=50&ssocs=800&fvw=c&ctry=Cambodia>

- [Foreign Embassies in Cambodia](#)

<https://www.embassypages.com/cambodia>

- [Cambodia's Embassies Abroad](#)

<https://www.mfaic.gov.kh/>

- [OpenFactBook \(replaces CIA World Factbook\)](#)

<https://www.openfactbook.org/countries/cambodia/>

- [Wikipedia](#)

<https://en.wikipedia.org/wiki/Cambodia>

- [General Department of Customs and Excise \(GDCE\)](#)

<https://customs.gov.kh/en>

- [GDCE — Personal Effects of Passengers](#)

<https://customs.gov.kh/en/customs-procedures/388-goods-or-personal-effect-of-passenger>

- [GDCE — Goods Under Exemption of Import Duties](#)

<https://customs.gov.kh/en/customs-procedures/367-goods-under-exemption-of-import-duties>

- [Cambodia National Trade Repository](#)

<https://cambodiantr.gov.kh/en/guide-to-trade/guide-to-import-export/>

- [DFDL Customs Guide Cambodia 2025 \(PDF\)](#)

<https://commerce-cambodia.com/wp-content/uploads/2024/11/DFDL-Cambodia-Customs-Guide-2025-.pdf>