

## THE CHANGING ROLE AND RESPONSIBILITIES OF CAMBODIA CUSTOMS

*This paper examines the possibility and rationale for changes in the role and responsibilities of the General Department of Customs and Excise of Cambodia (GDCE), also known as Cambodia Customs, and what the primary roles and responsibilities will look like in the next decades. After that, it examines the possible impacts of international organisations, agreements, and initiatives on the operation of GDCE. After identifying the research purposes, the research paper is carried out by using a qualitative research method. The research uses desk-based research and document analysis for data collection and analysis to extract necessary research data to meet the research objectives. The researcher is currently a customs officer at the GDCE and can access all internal and confidential documents to fulfil the research objectives. Therefore, it is more practical and efficient to collect secondary data, which have been available already.*

*Over the decades, the role and responsibilities of the General Department of Customs and Excise of Cambodia (GDCE), also known as Cambodia Customs, have significantly changed because of the country situation, government priorities, and the increasing volume of international trade. In addition, the emergence of globalisation, international organisations, agreements, conventions, and initiatives have impacted the way GDCE fulfils the responsibilities and have played a part to change the role and broaden the responsibilities of GDCE. The GDCE has the responsibility for ensuring the efficiency and effectiveness of revenue collection and suppressing and preventing illicit trade activities to protect border security and people's welfare, at the same time, promoting trade facilitation. With a vision to contribute to the Royal Government of Cambodia's goal to become an upper medium-income country by 2030 and become a high-income country by 2050, GDCE is working towards becoming a modern customs administration which will play a role as a facilitator in providing services to enhance business climate.*

**Key words:** modern customs administration, trade facilitation, revenue collection, border control, security, international trade, agreements.

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### Introduction

Over the past decades, Cambodia was a conflict-stricken country which has gone through a very terrible moment of the genocidal regime, well known as the Khmer Rouge Regime that damaged infrastructure, government institutions and public-sector management (Gellman, 2010). After surviving from the Khmer Rouge Regime, in 1979, GDCE Administration was re-established under the Ministry of Commerce and responsible for controlling the movement of goods and transports in order to prevent offences and criminal activities (Royal Government of Cambodia, 1979). Over 20 years until 2003, with a significant increase in international trade, the main focus of GDCE had been shifted from fighting against smuggling to collecting revenue for the government (Ministry of Economy and Finance, 2003).

However, today, GDCE does not focus only on revenue collection and the border security, but also on trade facilitation (General Department of Customs and Excise of Cambodia, 2019). This reflects that the role and responsibilities of GDCE have periodically changed. The trend also illustrates that the role and responsibilities of GDCE is expected to be changed in the next decades.

This paper points out the possibility of changes in the role of GDCE and what the primary roles and responsibilities will look like in the next decades. After that, it examines the possible impacts of international organisations, agreements, and initiatives on the operation of GDCE.

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### **Possible changes in the role of GDCE**

In the next decades, GDCE is putting utmost efforts to become a modern administration that applies best customs practices in line with international standards and delivers the best public services for the trading community. As a result, the role of GDCE will shift the most primary focus into trade facilitation while ensuring compliance.

Up to date, the role of GDCE is centered on regulatory control, focusing on revenue collection and preventing illicit trade and smuggling while ensuring trade facilitation. According to the Strategy for Customs Reform and Modernization (SCRM) 2019–2023, GDCE have made remarkable progress in combating tax evasion, tax fraud, and smuggling. As a result of this progress, revenue collection has significantly increased twofold from 2014 to 2018, while there has been a decrease by 15% in customs offences over the same period (GDCE, 2019). However, GDCE (2019) also mentions that revenue leakage from tax fraud and smuggling is still one of the widespread problems across the borders throughout Cambodia. Also, transnational crime is highly likely to pose a considerable threat to all customs administrations around the world, including Cambodia. That is the main reason that the role of regulatory control for GDCE cannot be ignored.

At the same time, another utmost important role of GDCE is facilitating legitimate trade at the borders. The SCRM (2019–2023) of GDCE (2019) emphasises that the role of GDCE is becoming a modern customs administration that gives primary focus on best services and trade facilitation. GDCE (2019) plans to conduct reform and modernisation on the existing risk management system, which allows the administration to direct more attention to trade facilitation while ensuring customs control. In addition, the GDCE is also reviewing and updating the Law on Customs (2007) to keep up with the current trend and support trade facilitation measures, including pre-arrival processing (Department of Legal Affairs and Public Relations, 2021).

### **Rationale for the changing roles of GDCE**

The primary reason for GDCE to give a greater focus on trade facilitation is because of the Royal Government of Cambodia (RGC)'s priority. The RGC has a goal to become an upper middle-income country by 2030 and become a high-income country by 2050 through the National Strategic Development Plan (NSDP) 2019–2023 (RGC, 2019). The NSDP also mentions that boosting trade in Cambodia by effective trade facilitation is a crucial key to reach this goal (RGC, 2019). For this reason, the RGC (2018) is stepping up the great effort to improve the business environment and trade facilitation by simplifying procedures, reducing the cost and time of doing business, and removing all the trade barriers in the pursuit of attracting more investment into Cambodia. According to the time release study conducted in 2021, the overall clearance process for importation, including the pre-arrival process, has been reduced by nearly 20 hours, compared to the study conducted in 2019 (GDCE, 2022). A significant decrease is mostly in the pre-arrival process as relevant GDCE's departments and other government agencies has followed the recommendations from TRS 2019 to simplify the procedures and improve the workflow and structure to provide trade facilitation (GDCE, 2022). In order to make a positive contribution to the goals of the government, trade facilitation focus is necessarily required for GDCE and all relevant government agencies.

Secondly, Cambodia has upgraded from a low-income country to a lower middle-income country in 2015 (World Bank, 2022). This upgrade has shown an impressive achievement of the country, but also resulted in the loss of favorable trade treatment and other benefits from development partners and donors for a low-income country (RGC, 2018). One prominent example is that the European Parliament has decided to withdraw 20% of Everything but Arms (EBA) from Cambodia (European Commission, 2020). Before, Cambodia was provided with the zero tariffs on all exports except arms and ammunition, but now 20 percent has been withdrawn, and it will be expected to withdraw more in the future. Also, the benefits regarding free tax rate that Cambodia received from the United States' Generalized System of Preferences (GSP) scheme has been expired (Phoung & Lay, 2021). This transitional moment, nevertheless, might become the time for Cambodia to build the strengths to deal with such loss. It is also the time for GDCE to transform itself by equipping with highly competent human resources to become a modern Customs administration which can provide better services with a high level of trade facilitation.

Last but not least, as the volume of international trade is increasing exponentially, GDCE cannot only play a role as a control agency, but also as a facilitative agency which can ensure compliance.

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The trade volume in Cambodia has been increased by 20 percent in 2022 compared to 2021 (Khmer Times, 2022). One action that GDCE has taken towards trade facilitation is that about 85% of imported and exported containers are no longer subjected to be scanned and only the red-lane containers (approximately 15%) must be scanned (GDCE, 2019). Another action that GDCE has taken is that the standalone risk management system has been entirely migrated to ASYCUDA world (United Nations Conference on Trade and Development, 2020). In other words, GDCE no longer uses the standalone risk management system and has designed the function of risk management system in ASYCUDA world. These initiatives cannot only reduce the cost and time for traders, but also increase the effectiveness of GDCE operation. More actions will be taken to enhance trade facilitation. In addition, GDCE currently participates in Digitizing Global Maritime Trade (DGMT) project supported by ARISE Plus Cambodia with the purpose to improve customs clearance process by implementing pre-arrival processing (German Alliance for Trade Facilitation, 2020). The GDCE has also joined the implementation of Port Electronic Data Interchange to support port modernization and avoid port congestion (EXEO Group, Inc., 2022). Data from Port EDI can be expected to link with the National Single Window which is reaching phase 3 of implementation (PM Group, 2015).

### **The possible impact of international organisations, agreements, and initiatives on the operation of GDCE**

International trade is of utmost importance for economic growth in both developed and developing countries (World Customs Organisation, 2008). Due to the complexity of international trade, many international organisations, agreements, and initiatives have been introduced to tackle the issues. There are several international organisations that Cambodia is a member of including the World Customs Organisation, the United Nations, World Trade Organisation, the Association of Southeast Asian Nations (ASEAN) (General Department of Customs and Excise of Cambodia, 2020). Those international organisations and their initiatives and agreements have affected how GDCE operates.

#### **World Customs Organisation (WCO)**

The most impactful organisation on GDCE's operation is the World Customs Organisation of which Cambodia became a member in 2001 (General Department of Customs and Excise of Cambodia, 2020). It is an intergovernmental organisation which plays pivotal roles in raising customs standards, best practices, and simplifying and harmonising customs procedures (World Customs Organisation, 2020). WCO (2020) has established several programs such as capacity building, technical assistance, implementation assessments, and recommendations. These programs can assist Customs administrations in increasing the effectiveness and efficiency of customs operation.

The WCO's Convention on the Simplification and Harmonisation of Customs Procedures (RKC) has been introduced to harmonise and simplify customs procedures for WCO customs administrations members (World Customs Organisation, 1999). In 2014, GDCE acceded to become one of the contracting parties to the RKC, with the commitment to apply without reservations the Chapter 2 of Specific Annex A, Chapter 1 of Specific Annex B, and Chapter 1 of Specific Annex C (World Customs Organization, 2014). This means that the convention will lead GDCE to concentrate on improving its procedures for facilitating trade and avoiding unnecessary delays. Notably, the RKC is a type of soft law in which there is no measure to monitor implementation, application, and enforcement of the convention (Wolfgang & Kafeero, 2014). Nevertheless, GDCE (2019) has already applied most parts of the recommendations and commits to apply more and more in the future. GDCE is also conducting gap analysis between the Law on Customs and international conventions/agreements including RKC with the purpose to amend to existing law in accordance with international standards and best practices (Department of Legal Affairs and Public Relations, 2021).

For example, the RKC suggest customs administrations should cooperate with traders by establishing formal consultative relations and encouraging private participation for an effective and smooth operation (WCO, 1999). In 2010, GDCE established the Customs Private Sector Partnership Mechanism (CPPM) with the declared aim to a) build trust and mutual understanding and cooperation between Customs and traders, b) boost fiscal morality and trade facilitation to advocate compliance to laws and regulations, c) ensure that all customs-related problems are discussed or resolved at CPPM, and d) raising trading community participation to a new height with regards to tackling all Customs-related issues (GDCE, 2017). Thus far, GDCE has already conducted nine meetings of the CPPM, in which the 9th meeting was held on 28 December 2022 (Sok, 2022).

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Another example is that the WCO SAFE framework of Standards also suggests customs administrations should establish Authorized Economic Operator (AEO) program to encourage compliant traders by providing trade facilitation and faster Customs clearance (WCO, 2018). GDCE has implemented the Best Trader Program, which is designed to provide special treatment for highly compliant traders (General Department of Customs and Excise of Cambodia, 2015). In other words, the program provides trade facilitation and faster Customs clearance for highly compliant traders. This is a primary step towards the implementation of the AEO program. GDCE is at the stage of planning for implementation of AEO programme through drafting the support legislation and standard operating procedures (GDCE, 2019).

#### **World Trade Organisation (WTO)**

Cambodia became a Member of the WTO in October 2014 (WTO, 2020). At that time, Cambodia was recently recovered from war and upheaval, but the government had been looking for economic recovery and growth through recommendations from the WTO (General Department of Customs and Excise of Cambodia, 2020). The Royal Government of Cambodia (RGC) was the 8th least-developed country and 69th WTO member to officially joined the Trade Facilitation Agreement (TFA) in 2016 and notified commitment in 2017 (WTO, 2016). The TFA seems to deal almost entirely with customs-related topics.

To ensure future effective implementation of the Articles of the WTO Trade Facilitation Agreement, GDCE has developed a Mercator Implementation Plan and Risk Management Action Plan, with the support of the WCO in 2019. GDCE (2015) has exercised the majority of recommendations from the WTO-TFA mechanisms and sub-articles into the five Strategic Goals (SG) such as SG1: Customs Revenue Collection Efficiency, SG2: Compliance and Enforcement, SG3: Modernisation of Information Technology and Trade Facilitation, SG4: Customs Cooperation, SG5: Human Resource Management and Organisational Development. Some of the recommendations will be employed later in the following action plan.

Another example is the implementation of the Free Trade Agreements (FTAs). The implementation of FTA has a considerable impact on revenue collected by GDCE. In the last five years, over 551 million USD revenue has been lost because of the FTAs, and the loss will increase more due to further liberalisation of FTAs implementation and the increasing volume of international trade in the future (General Department of Customs and Excise of Cambodia, 2019).

#### **Association of Southeast Asian Nations (ASEAN)**

In 1999, Cambodia joined ASEAN, and GDCE falls into the pillar of ASEAN Economic Community (General Department of Customs and Excise of Cambodia, 2020). ASEAN is currently developing several regional initiatives for Customs which aimed at simplifying customs clearance and facilitating trade, such as ASEAN Single Window (ASW), ASEAN Customs Transit System (ACTS), and ASEAN AEO (General Department of Customs and Excise of Cambodia, 2020). ASEAN has also commenced work on a Feasibility Study on an ASEAN Mutual Recognition Arrangement on AEOs (General Department of Customs and Excise of Cambodia, 2020). These initiatives are likely to be part of ASEAN's ongoing efforts to transmute the region to a single market and production base.

#### **United Nations Office on Drugs and Crime (UNODC)**

Since 2000, GDCE has started to cooperate with UNODC and has established many programs concerning drugs, criminal cross border, wildlife, and container control (General Department of Customs and Excise of Cambodia, 2016). The Container Control Program was adopted by the UNODC and the WCO in 2004 and aimed to build the capacity of the customs officers to fight against criminal activities crossing the borders (UNODC, 2016). There are two units established under this program, which are Container Control Unit (CCU) established at Sihanoukville International Mega Port in Cambodia, and Air Cargo Control Unit (ACCU) established at Phnom Penh International Airport Customs and Excise Branch (UNODC and RGC, 2016). Both units are focusing on detecting illicit goods and protecting border security while avoiding unnecessary delays.

UNODC and RGC (2016) state in the Memorandum of Understanding that GDCE needs to fulfil its obligations by incorporating profiling and targeting all shipping documents through both units into their current daily work and the UNODC would offer support on establishing the units and providing technical assistance. Therefore, initiative draws GDCE' attention to provide more focus on border security. As a result, GDCE have seized drugs, illicit plastic waste and other illicit cargos (UNODC, 2020).

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## Conclusion

The role and responsibilities of GDCE have remarkably changed from one decade to another based on government priorities, the country situation, and the volume of global trade. A long time ago, GDCE played a role as a control agency, which stood at the border to hinder international trade for the protection of national interests. Over the next few decades, GDCE has changed to become a control agency, which focuses on collecting revenue for the government, while providing trade facilitation. In the next decades, GDCE might change to become a facilitative agency which emphasises on trade facilitation while ensuring effective customs control.

With globalisation, the complexity of the increasingly global supply chain, the responsibilities of GDCE corresponding to the movement of goods will broaden. The workload of GDCE will be heavier and heavier. International organisations, initiatives, and agreements have a significant impact on the way GDCE perform the responsibilities. For example, becoming a member of the WCO, WTO, ASEAN and UN mean that GDCE needs to apply its initiatives and agreements; thus, causing impacts on the operation of GDCE in all areas including but not limited to simplification and harmonisation of customs procedures, revenue collection, and border security.

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## ЗМІНА РОЛІ ТА ОБОВ'ЯЗКІВ МИТНИЦІ КАМБОДЖІ

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*У статті розглядається можливість і обґрунтування змін у ролі та обов'язках Головного управління митниці та акцизів Камбоджі (ГУМАК), також відомого як митниця Камбоджі, і як виглядатимуть основні ролі та обов'язки в наступні десятиліття. Далі досліджується можливий вплив міжнародних організацій, угод та ініціатив на функціонування ГУМАК. Після визначення цілей дослідження робота була виконана за допомогою якісного методу дослідження. Так автор використав кабінетні дослідження та аналіз документів для збору та вивчення даних для отримання необхідної інформації та досягнення поставлених цілей. Наразі дослідник є співробітником ГУМАК і має доступ до всіх внутрішніх та конфіденційних документів для досягнення дослідницьких цілей. Тому більш практичним і ефективним є збір вторинних даних, які вже були доступні.*

*Протягом десятиліть роль і обов'язки Головного управління митниці та акцизів Камбоджі (ГУМАК), також відомого як митниця Камбоджі, значно змінилися через ситуацію в країні, пріоритети уряду та збільшення обсягів міжнародної торгівлі. Крім того, глобалізація, міжнародні організації, угоди, конвенції та ініціативи вплинули на виконання ГУМАК своїх обов'язків, а також певною мірою змінили роль та розширили відповідальність ГУМАК. ГУМАК несе відповідальність за забезпечення ефективності та дієвості збору доходів, а також за придушення та запобігання незаконній торгівлі для захисту безпеки кордонів і добробуту населення, одночасно сприяючи спрощенню процедур торгівлі. Маючи на меті зробити свій внесок у досягнення мети уряду Королівства Камбоджа стати країною з середнім рівнем доходу до 2030 року та стати країною з високим доходом до 2050 року, ГУМАК докладає зусиль, щоб перетворитись на сучасну митну адміністрацію, яка відіграватиме роль посередника в наданні послуг для покращення бізнес-клімату.*

**Ключові слова:** сучасна митна адміністрація, сприяння торгівлі, збір доходів, прикордонний контроль, безпека, міжнародна торгівля, угоди.