Law on customs – 20 July 2007

Article 8:

The Royal Government may by Anukret prohibit or restrict, subject to conditions, the import or export of certain goods for any of the following purposes:
- National security;
- Public order and standards of decency and morality;
- The protection of human, animal or plant life or health;
- The protection of national treasures of artistic, historic or archaeological value;
- The conservation of natural resources;
- The compliance with the provisions of any legislation of The Kingdom of Cambodia currently in force;
- The fulfillment of obligations under the Charter of the United Nations.

To combat smuggling and fraud, the Minister of Economy and Finance may by Prakas identify certain sensitive or highly taxed goods as specially designated goods for the purposes of this Law, and may impose additional controls and restrictions on their transport, circulation and possession.