

Export checklist: Cambodia

Seaway Project Cargo · prepared October 18, 2026

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U.S. machines shipped here in 2025

\$26,500

Duty and VAT, \$100,000 excavator

Limited

RoRo from the East and Gulf Coast

SHIPPING METHODS

- Container: Booked on request. Container ports: Port of Sihanoukville, Phnom Penh Autonomous Port. No schedule we track lists a direct call, so the carrier and any transshipment are confirmed at booking.
- Flat rack: Booked on request. For machines too wide or tall for a closed box, on container lines that accept out-of-gauge cargo. Discharge at Port of Sihanoukville, Phnom Penh Autonomous Port, subject to the terminal taking flat racks.
- RoRo: Limited from the East and Gulf Coast, regular from the West Coast. RoRo ports: Port of Sihanoukville. Carriers call these routes on their schedules; we confirm the next sailing at booking.
- Breakbulk: Liner breakbulk or charter. For cargo too large or heavy for a flat rack, loaded by ship or shore crane. Breakbulk and heavy-lift ports: Port of Sihanoukville, Phnom Penh Autonomous Port.

DUTY AND TAX

- Import duty: 15% of \$100,000 CIF is \$15,000 (HS 8429.52, 2023 tariff).
- VAT: 10% of the duty-inclusive \$115,000 is \$11,500
- Total duty and tax: \$26,500, or 27% of CIF.
- Excavators 15% · Wheel loaders 15% · Crawler dozers 15% · Motor graders 15% · Backhoes and other excavating machines 15% · Crawler and rough-terrain cranes 15%

U.S. EXPORT STEPS

- File the EEI in AES before loading (every vehicle, and any Schedule B line over \$2,500) and pass the ITN to the carrier.
- Titled machines: original title and EEI to U.S. Customs at the port at least 72 hours before export.
- Wood packaging and dunnage must be ISPM 15 heat-treated and stamped.
- Check the export classification (EAR99 or an ECCN) before booking.

DOCUMENTS AT DESTINATION

Commercial Invoice · Packing List · Bill of Lading · Certificate of Origin · Equipment Specifications · Import Declaration · Business Registration

SOURCES

Sources: World Bank WITS; UNCTAD TRAINS via World Bank WITS; Höegh Autoliners; Royal Government of Cambodia. Full citations and dates on the web page.