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អគ្គនាយកដ្ឋានកសិកម្ម



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GUIDELINES FOR EXPORTING MANGOES FROM CAMBODIA TO CHINA

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Phnom Penh, December 2020

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About this document

Rising incomes and a growing middle class have played an important role in China's ever-increasing demand for high quality domestically produced and imported fresh fruits. According to official statistics, average annual urban wages in China increased by 156% in the period of 2009 to 2018 from 32,244 yuan (\$4,569) to 82,461 yuan (\$11,684). During the same period, the value of China's fresh fruit imports grew by more than 487% from under \$1.2 billion to over \$6.9 billion. The Chinese government has facilitated this rapid growth in imports by expanding trade relationships with fruit exporting countries, including through the establishment of free trade agreements, and steadily increasing the numbers of fresh fruits permissible for import into China. In 2018, China imported nearly 11,000 tonnes of mangoes worth over \$20 million from nine countries and regions, representing a 113% increase in volume but only an 8.1% increase in value compared to 2017¹. In June 2020 the Government of People's Republic China represented by the General Administration of Customs and the Kingdom of Cambodia represented by the Ministry of Agriculture Forestry and Fisheries signed a protocol of Phytosanitary Requirements for the export of fresh Mango from Cambodia to China. This agreement paves the way for Cambodian Mango producers and exporters to export fresh mangoes to China².

The "Support of Regional Economic Cooperation in Asia" (SRECA) Project, commissioned by the Federal Ministry for Economic Cooperation and Development (BMZ) and implemented by Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH, works with Cambodia, Lao PDR, Mongolia, PR China and Viet Nam in the context of sub-regional cooperation mechanisms such as the Greater Tumen Initiative (GTI) in Northeast Asia or the ASEAN-China Free Trade Area (ACFTA) in Southeast Asia. In response to the needs of Cambodian enterprises, GIZ has cooperated with the General Directorate of Agriculture of the Ministry of Agriculture, Forestry and Fisheries in providing the Manual on Exportation of Mango Fruit to China to help facilitate the business coordination of the both countries, especially to exporters. This fresh mango fruit has high potential exportation markets to China.

This Manual on Exportation of Mango Fruit to China is a detailed guideline which Cambodia's private enterprises wish to export their products to China.

¹ Tropical Fresh Fruit Exporter's Guide to China, March 2020, Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH, Support of Regional Economic Cooperation in Asia (SRECA), Cambodia

² China-Cambodia Protocol on Phytosanitary Requirements for the export of fresh Mango from Cambodia to China

1 Overview of Exporting Mango to China

1.1 Introducing the Fruit Market of China

China is the world's largest producer, importer, and consumer of fresh fruits. Rapid economic growth and average annual urban wages in China have risen dramatically from just over \$4,500 in 2009 to more than \$11,000 in 2018³. Consumers in China have more to spend and are becoming increasingly health conscious. Fresh-fruit sales have become a major feature of the Chinese market. Over the past decade, the value of China's fresh fruit imports has soared from under \$1.2 billion in 2009 to over \$6.9 billion in 2018, with more than 200 fruits from 24 countries permissible for import in 2019. In 2018, China imported nearly 11,000 tonnes of mangoes worth over \$20 million from nine countries and regions, representing a 113% increase in volume but only an 8.1% increase in value compared to 2017. These increases were primarily driven by Thailand and Vietnam, the volumes of whose mango exports to China grew by 492% and 816%, respectively⁴. Mangoes are consumed throughout China, although consumption is the highest in the southern regions. In addition, a relatively large portion of China's domestic mangoes are processed into juice, preserved mango, and other products⁵.

1.2 Government of Cambodia Objectives in Promoting Fruit Export to China

Cambodia is a very attractive market for overseas investors, particularly from China, thanks to its geographical location and favourable investment policies. At the same time Cambodia must make the most of market opportunities and strive to expand the export volume of agricultural produce to help increase economic growth in Cambodia. The Royal Government of Cambodia (RGC) has a strong interest to support fruit producers and exporters to access international markets in order to increase the volume of fruit exports, with China being an important market for Cambodian Mango exports. An overview of the Royal Government of Cambodia key government agencies, development partners and relevant stakeholders for fruit export has been included in appendix 4.

The Royal Government of Cambodia has defined a number of policies and regulations for the development of agriculture sector in general and export of agriculture produce in particular. The Rectangular Strategy (RS) Phase IV and National Strategic Development Plan (NSDP) 2019-2023 are the two overarching national policies outlining the aim to enhance the development of all agriculture sub-sectors through productivity improvement, modernization and commercialization. The agriculture sector development in Cambodia is governed by the Agriculture Sector Strategic Plan 2019-2023 and Agricultural Sector Master

³ Markets for Cambodian Crops with Promising Prospects, Bastiaan Bijl Consultancy GMBH, on behalf of CAVAC, May 2020

⁴ **Note:** There are some distortion in these growth figures as mango and other fruits are also often traded across the border (= grey market exports), with Cambodian mango being traded via Vietnam border. As a result, they are classified as Vietnamese exports and not Cambodia. However, as the border inspection become stricter, some border trade has changed over to becoming "normal" legal trade. This is the main reason why the export volume soared in 2018.

⁵ Tropical Fresh Fruit Exporter's Guide to China, March 2020, Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH, Support of Regional Economic Cooperation in Asia (SRECA), Cambodia

Plan 2030, aiming at promoting competitiveness, inclusive growth, resilient and sustainable modern agriculture sector⁶.

Specifically, in crop sub-sector, Master Plan for Crop Production 2016-2030 envisions Cambodia as “a reliable source of high quality, safe, and competitive crops in the global economy while ensuring sufficient volumes of safe food to meet food and nutrition security of its own citizens in a sustainable and climate resilient way.” Under the Master Plan, eight priority crops and its value chains were identified for further specification on policy interventions. Mango is one of chosen crops and there is a Mango crop-specific 2030 vision: “Cambodia is one of the five major exporters of quality fresh mango in the world.”

Recognizing the importance of and the commitment in promoting horticulture sub-sector, the government is developing a Horticultural Strategy, covering eight components including R&D, production and productivity improvement, post-harvest management, marketing and export, processing and value addition, human resource development, producer and consumer groups, and collaboration and networking with other stakeholders.

At the production level, Law on Agriculture Cooperatives and Sub-Decree on Contract Farming are intended to “strengthen the responsibilities and build trust” between farmers and buyers based on “equality and justice” principles. The modality of contract farming is to ensure prices, quality and quantity of the supply of agriculture products, and to “improve purchasing, processing, and exporting of agriculture products.” Under the Sub-Decree, farmers work directly with buyers under MAFF’s facilitation and coordination. Furthermore, Prakas on Good Agriculture Practices (GAP) was also enacted based on the ASEAN’s GAP standards, instructing GAP certification to be provided to certified vegetables, fruits, and other agriculture farms. To date there are around 50 certified farms in Cambodia, mainly growing fruits. The Agricultural Extension Policy, implemented since 2015, aims to support farmers to have greater access to knowledge, skill, information, and technology in order to enhance agricultural productivity, diversification, and commercialization.

The recently signed *China-Cambodia Protocol on Phytosanitary Requirements for the export of fresh Mango from Cambodia to China* is a good example how the government facilitates and supports growers and exporters to access the Chinese market.

1.3 Fresh Mango Production in Cambodia

Mango scientific name is *Mangifera indica* and it is grown in sub-tropical and tropical regions, including Cambodia⁷. There are a wide range of varieties that differ in suitability to specific soil and climatic conditions. In Cambodia the pre-dominant variety is the *Keo Romeat* which is on the large side, yellow skinned with deep yellow flesh, medium to low fibrosity, mild aromatic flavour with reasonably high sweetness.

⁶ Source: GIZ; Mapping Actors in Trade/Export of Agriculture Produce in Cambodia, 31 July 2020, BDTrus consultancy

⁷ According to the research, mangoes are named as of different varieties in Cambodia as follows: Svay Kev Chin, Kev Lor Miet, Kev Sa Ry, Kev Lor Mut, Kev Pong Maon, Kev Moung, Kev Srouch, Kev Thlong, Kev Phum Sen, Svay Kbal Damrey, Svay Paom, Svay Yak, Svay Kiev Sang Ve, Kev La Hong, Kro Horm, Kev Leak, Svay Khtis Dong, Svay Ma Kak

Cambodia is becoming more successful in mango production and export. Currently, the overall all surface area devoted to mango plantation in Cambodia exceeds 124.3 thousand hectares. The annual production volume reaches 1.44 million tons⁸. It has achieved sizeable exportable quantities of good quality mangoes and is increasing its market share and opening new markets. Being able to export mangoes to the Chinese market is a golden opportunity for Cambodian mango farmers. This will help the Cambodian economy and further develop agricultural villages in underdeveloped areas. 29 companies, 3 agriculture cooperatives and 11 individual farmers have already applied for permission to export mangoes. The dried mango sector is also growing rapidly with new processing facilities being established.

Picture 1: Keo Romeat mango variety exported from Cambodia to China



The General Directorate of Agriculture (of MAFF)⁹ undertook a three-year trials of imported Mango varieties and have approved suitability of Cambodian climate and soils for the following varieties¹⁰:

- | | | | |
|-------------|---------------|---------------------|------------------|
| • Guire #82 | • Irwin | • Jinh Wang, Xishi | • Narissus Mango |
| • Tainon #1 | • Shan Lin | • Red Golden Dragon | • Sensation |
| • R2E2 | • Yuwin #6 | • Renong #1 | |
| • Keitt | • Three Years | • Jinh Wang, Xishi | |

To date only one large farm in Cambodia is reported to have planted a range of these new varieties including Keitt and R2E2. In China R2E2 is prized for its green with red blush but quite popular in China is the Keo Romeat.

For producers and exporters planting different varieties for export can be very beneficial for a number of different reasons: a) mango can be exported during months when other countries are not exporting to China, b) varied varieties can also have slight differences in time for harvest which can be beneficial to spreading fresh produce management, especially with such a short main season for Keo Romeat. Some varieties such as Tommy Atkins ripen earlier in

⁸ Source: <https://english.cambodiadaily.com/business/cambodia-signs-mango-export-agreement-with-china-165496/>

⁹ As per GDA's Department of Subsidiary Crops these are the imported varieties adopted for exporting purpose.

¹⁰ Markets for Cambodian Crops with Promising Prospects, Bastiaan Bijl Consultancy GMBH, on behalf of CAVAC, May 2020

the season around October/November and Keitt and Kent come much later toward February/March.

The following calendar provides an overview of the mango export season to China from key mango exporting countries.

Figure 1: Annual timetable of mango production / imports to China (including Cambodia)

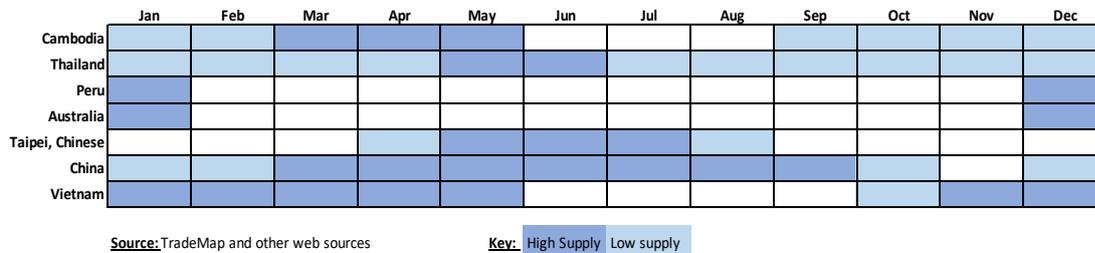


Figure 2: Harvesting cycle of different mango varieties in Cambodia

Variety	Peak harvesting months											
	J	F	M	A	M	J	J	A	S	O	N	D
1. Keo Romeat			1	1	1				2	2	2	
	3	3										3
2. Keo Chen	1	1	1	1	1	1						
3. Thai mango					1	1	1	1	1			
4. Keo	1	1	1	1								
5. Prum Sen	1	1	1									
6. Kh'tis		1	1									
7 Kh'tis Durian					1							

Notes Keo Rmoeat: 1= Mango Harvested On Season 2= Mango harvested Off Season 1st 3= Mango harvested Off Season 2nd

Source: Markets for Cambodian Crops with Promising Prospects, Bastiaan Bijl, CAVAC, May 2020 pp.5

1.4 Mango Preferences and Tastes in China

The mango variety R2E2 appears to really be the mango of choice on the Chinese market therefore Cambodian will need decide on whether to produce more Keo Romeat or R2E2 as the main fresh mango export to China. Some indications about Chinese consumer preferences in selecting a mango to purchase include:

- Their colour, taste and ripeness. Overall, colour has proved to be most important with identifying the best mangoes as those that are yellow/orange with a red blush. The Chinese consumer prefers to purchase the mango when ripe and ripeness is determined by touch, by colour and by smell. Some traders at the Gangzou Jiangnan wholesale market regrade and repack according to ratio of blush and from here it enters the cold chain, which is not fully intact, especially not for redistribution to smaller cities.

- Online retail of fresh fruit is a very important channel for sale in China. Although online retailers frequently claim they have well established cold chain logistic centres, in reality only few have such facilities. As a result, sales of mangoes are mostly through wholesalers.
- Importers and wholesalers prefer to work with only a few suppliers so they can manage supply consistently at a larger scale.

2 Background of mango export and import policies Cambodia and China

2.1 Cambodia – China Free Trade Agreement and ASEAN-China – FTA

Cambodia and China have successfully signed a Free Trade Agreement (FTA) on 5th October 2020. The deal will give Cambodia greater market access. In addition, trade and investment volume between the two countries will be further expanded. The FTA is an important initiative for Cambodia to engage more deeply with China in terms of boosting the bilateral trade and foreign direct investment (FDI). There are two key benefits the FTA will have for Cambodia including the mango exporters. First, Cambodia's rapidly growing economy and in particular agricultural exports will benefit from new market access to the growing market in China. Second, the agreement will encourage greater trade and investment flows between Cambodia and China through the reduction and/or removal of tariff and non-tariff barriers. There are no tariffs on fruit imports to China already as a result of the ASEAN-China FTA. The new Cambodia will eventually benefit from more diverse and cheap products coming into the local market. At the same time trade and investments will give consumers and businesses an access to a wider range of competitively priced goods and services. The trade and investment will fuel continued economic growth, which will help Cambodia to achieve its target of becoming an upper-middle-income country by 2030.

The expected benefit for China will be that it helps China to strengthen its ties with other developing economies including those of Southeast Asia. Cambodia has enjoyed an economic growth rate of 7% annually. It will also help to promote a more comprehensive economic integration in the region and would allow Chinese companies to play a more active role in Cambodia and in the region, that has strong political and economic ties with China.

Important is for Cambodia to prepare itself significantly to maximise the opportunities arising from the FTA so as to minimise to the lowest the potential risks and problems that Cambodia may face as a result of concluding this FTA with the economic giant of China. Cambodian businesses, particularly small and medium-sized enterprises need to be more proactive in accessing resources, making comprehensive preparations, undertaking careful research into opportunities and challenges and also ensuring improving their products' quality, competitiveness and productivity. The Cambodian government needs to help to facilitate the favourable business environment in the country by improving the physical infrastructure, promoting the digital economy and developing its banking and financial sectors.

2.2 Cambodia-China Mango Phytosanitary Requirements Protocol for Mango

A protocol for Mango Phytosanitary Requirements was signed in June 2020 between the Ministry of Agriculture Forestry and Fisheries (MAFF) of the Kingdom of Cambodia and the General Administration of Customs (GACC) of the People's Republic of China.

The protocol regulates how fresh mango fruits to be exported to China from Cambodia should comply with Chinese relevant laws and regulations, meet the phytosanitary requirements and not carry quarantine pests of concern to China. The protocol only covers phytosanitary requirements. Other standards and requirements, such as those concerning human health (such as China's national food safety standards), are also applicable to the mangoes from Cambodia, but are not covered by the signed Mango Protocol. The Protocol does not deal with any export quotas or varieties to be exported, these aspects are the discretion of the producer and exporters of mangoes from Cambodia

2.3 Policy on Importation and Exportation to China

In 2018, the General Administration of Quality Supervision, Inspection and Quarantine (AQSIQ) was merged into the General Administration of Customs of the People's Republic of China (see section 4.1 for detailed functions of GACC).

Important for import of fresh fruit to China is that the fruit are in the list of fresh fruit import in China. The official list authorized for this import is published on the website of (GACC), but it is only available in Chinese. An English version is available on the following link <https://www.producereport.com/market-access-list>.

There are no tariffs or import quotas on fruit being exported from Cambodia to China, this is the result of both the regional ASEAN-China Free Trade Agreement as well as the bilateral trade deal. However, the importer in China may need to apply for an import quota permit in which the importer in China states the quantities they wish to import. Once approved, the importer can import mango in any batches up to the total quota applied and approved in the licenses.

2.4 The Port in China Designated as a Port of Fruit

Mangoes to be exported to China will be allowed to enter through any ports designated by GACC for importing fresh fruits. Ports need to have the necessary facilities to handle fresh fruit imports¹¹. According to data from the Bureau of Inspection and Quarantine at the Exit of Export of Shanghai, fresh fruit imported into the port in 2017 reached 1,008,800 tons¹².

The main ports in China that receive the fruits include Shanghai, Dalian, Qinzhou, Shekou, Qinhuangdao, and Tianjin.

¹¹ China-Cambodia Protocol on Phytosanitary Requirements for the export of fresh Mango from Cambodia to China

¹² <https://www.freshplaza.com/article/187790/China-Annual-fruit-import-Shanghai-port-reaches-one-million-tons/>

For example, Shekou Port is one of the key ports in the Dawan District. Over recent years, with the convenient customs clearance policy, sound supporting facilities, and efficient services, more and more importers and exporters have become aware of the strengths of this port, and the categories and volumes of fruit entering China through Shekou Port have been increasing each year. The goal is to build Shekou Port into the largest fruit import port in South China. Since April 2018, Shekou Port has begun to implement the customs clearance model that allows companies to declare in advance and get cargoes released when arriving in Hong Kong. Since 2019, the port began to pilot the customs clearance model of the “two-step declaration. In terms of supporting facilities, there are 106 reefer checkpoints in the port and 3124 reefer charging points. In 2018 the volume of reefer containers arriving at Shekou Port was 46,300 TEU, a 43% increase from the previous year. Fruits that enter through Shekou Port are mainly dragon fruit, bananas, coconuts, longan, pineapples, and mangosteens.

A further example is Qinhuangdao is an important point of import for fresh fruit. The designated port for imported fruits is located near the Qinhuangdao container terminal. This project includes a 36,000m² stacking area which can store 504 standard refrigerated containers, a 3,000m² inspection area (including an inspection platform, container quarantine area and fruit sorting area), a 36,000m² quarantine treatment area (include a fumigation treatment area, cold treatment area and heat treatment area), two supervised cold storage facilities with a total capacity of 6,000m³ with an automatic temperature and humidity monitoring system, office spaces, first inspection rooms and sample rooms. Qinhuangdao is also planning a wholesale fruit market that will cover more than 16 acres (6 hectares). Marketing supporting facilities, including storage, parking lots, office services and others are fully prepared, and will provide electronic clearing, an information network, quality inspection, monitoring, processing and distribution, financial services and other integrated services for the wholesale market to offer professional, fast, high-quality services

Cold chain infrastructure and transportation has increased exponentially in China, growing from a cold storage capacity of 10 million and 12,000 refrigerated vehicles in 2007 to a capacity of 106 million and 89,000 vehicles in 2015. This rapid growth in cold chain infrastructure is concentrated in major import ports and Free Trade Zones such as Shanghai, Guangzhou, Fujian, and Tianjin. With the rise of e-commerce in the Chinese imported fresh fruit market, risks previously associated with payment and credit, such as unreliability of payment from Chinese consumers and importers, and delays in full payments being received, have been lessened through reputable online payment methods directly connected to fresh fruit e-commerce websites. For efficiency, spoilage prevention, lower costs, and general ease of access, fresh fruit exporters are recommended to utilize direct export as their primary distribution channel to mainland China. There exist over 4,000 wholesale markets across China, with each city typically hosting several major wholesale markets. Beijing’s Xinfadi Agricultural Market is the largest wholesale market in northern China and also the source for 70% of all vegetables and 80% of all fruit consumed in Beijing. Guangzhou’s Jiangnan

Wholesale Fruit and Vegetable Market is the most important imported produce wholesale market in China, accounting for 70% of all imported fruit and vegetables into China.¹³

¹³ Source: Exporting Fresh Fruit and Vegetables to China, Produce Market Association, 2016

Step-by-step Mango Export Procedure

STEP 1

Registration of Mango Producer and Packing Centre with GDA

STEP 2

Certificate and Standards

STEP 3

Customs Declaration and Support Documents

STEP 4

Shipping mangoes and Payment

3.1 Registration of mango producer and packing centre with GDA

Businesses wishing to export need to register with the General Directorate of Agriculture (GDA) of the Ministry of Agriculture, Forestry and Fisheries (MAFF). The GDA sends the list of registered farms and packinghouses to the General Administration of Customs of China (GACC). Prior to the beginning of trade, GACC will send inspectors to Cambodia to verify and evaluate some selected registered companies on the management of growing, packaging, storage, and transportation of mangoes. Only companies approved by MAFF and GACC can export mangoes to China.

3.2 Certificates and standards

- 3.2.1 Inspection and quarantine prior to export
- 3.2.2 Obtaining Sanitary and Phytosanitary Certificate
- 3.2.3 Orchard management
- 3.2.4 Compliance review

3.2.1 Inspection and Quarantine Prior to Export

Before export, MAFF shall carry out inspection and Quarantine on the packed mango at a rate of 2%. If any quarantine pests concerned by China are found, the consignment shall not be exported to China. For the mangoes which are not to be found phytosanitary problems, MAFF shall issue the Phytosanitary Certificate in accordance with the International Standard and Phytosanitary Measure (ISPM12), indicating the technical indicators such as heat treatment type, temperature, duration and container number, and indicated in the additional statement as follows:

"The consignment complies with the provisions of Protocol of Phytosanitary Requirements for the Export of Fresh Mango from Cambodia to China, and is free of any quarantine pests concerns by China".

In addition, the name or registration number of the orchard and packing house involved shall be indicated in the additional statement.

3.2.2 Obtaining Sanitary and Phytosanitary Certificate

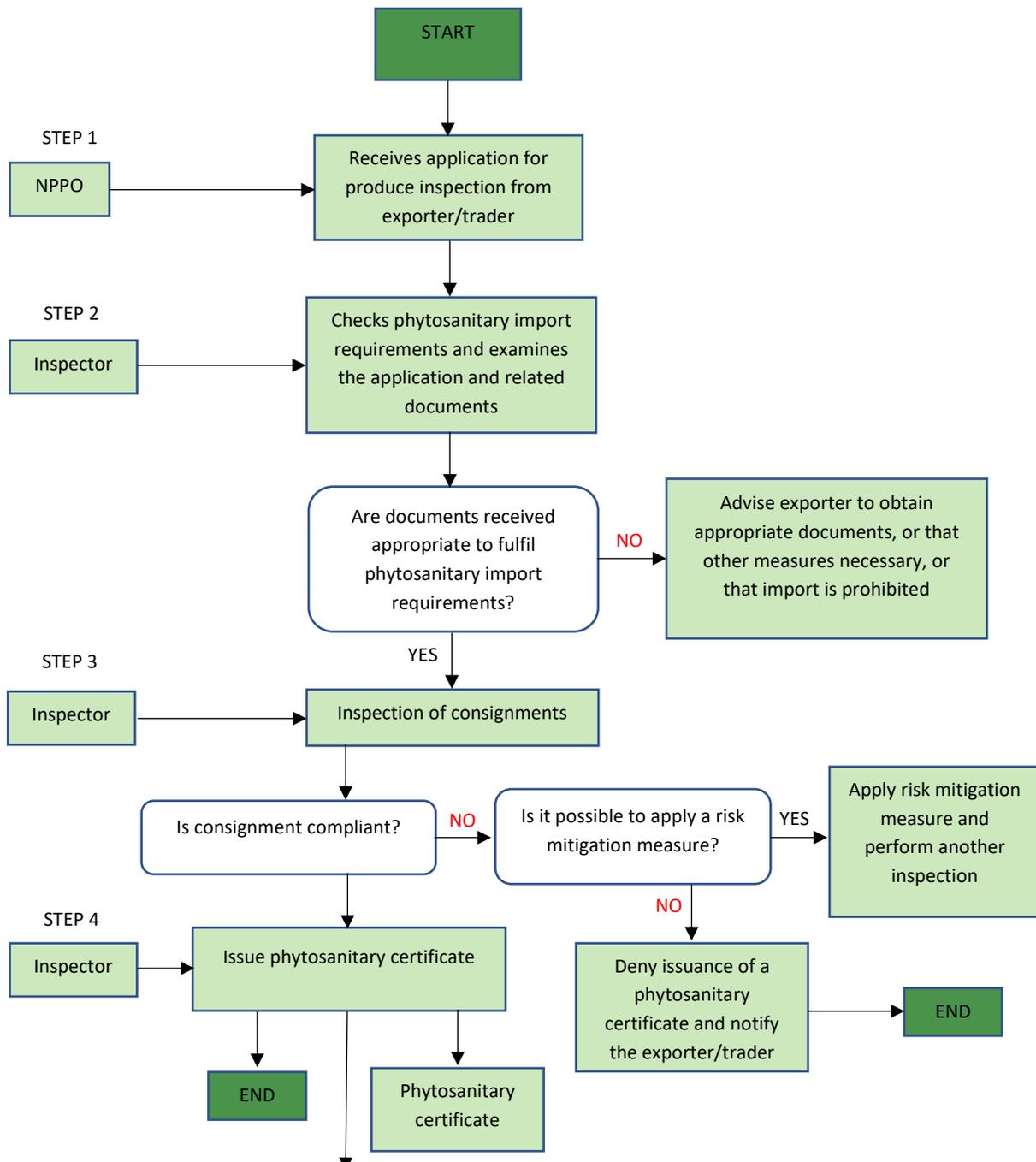
Like other importing countries, China needs proof to verify that there are no products with pest, and they require other information about products such as Vapor Heat Treatment or Hot Water Treatment cleaning prior to exporting. The exporter must provide additional documents to indicate the issues. The required documents vary from product to product. For example, fresh mango it is necessary to prove that the fresh mango cleansing has been undertaken as required by the terms of the mango protocol. Cleansing of these pre-exported products include hygienic cleaning and cleaning of pest in the country receiving the product

In order to obtain the Phytosanitary Certificate from the Department of Plant Protection, Sanitary and Phytosanitary of General Directorate of Agriculture, Ministry of Agriculture, Forestry and Fisheries, it takes time between 10 hours to 120 hours to obtain a certificate.

1 st Step	<p>Applying</p> <p>The Exporters or Traders shall submit an application for plant quarantine inspection of export consignment to Department of Plant Protection, Sanitary and Phytosanitary of the General Directorate of Agriculture of Ministry of Agriculture, Forestry and Fisheries. the application must include the relevant documents:</p> <ul style="list-style-type: none">○ Application (Get from PPSPSD/GDA)○ Invoice○ Packing list○ Patent○ Certificate of Value Added Tax registration○ Trade registration certificate○ Phytosanitary treatment certificate
2 nd Step	<p>Document review</p> <p>The front desk officer will check the phytosanitary import requirement and examine the application and related documents.</p> <ul style="list-style-type: none">• If the application form and all related document are compliance, the exporter or trader will make the payment and move to next step.• If the application is incomplete, the reviewer will advise exporter to obtain appropriate documents, or that other measures necessary, or that import is prohibited.

3 rd -4 th Step	<p>Consignments inspections</p> <p>After received an application form and if the document is completed, the Director of the Department of Plant Protection, Sanitary and Phytosanitary of the General Directorate of Agriculture, Ministry of Agriculture, Forestry and Fisheries will assign the plant quarantine inspector to inspect the consignments and check the phytosanitary import requirement.</p> <ul style="list-style-type: none"> ○ Is consignment compliant? ○ If Yes, issue the phytosanitary certificate ○ If No, it is possible to apply a risk mitigation measure? if no deny issuance of a phytosanitary certificate. If yes, apply risk mitigation measure and another inspection
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This procedure follows the guideline ISPM No.12 to ensure that plants cargoes, products or other cargoes which were passed through this procedure is in conformity with the rules of Phytosanitary of importing country and actually complies with the contents as described in the certificate specimen.



3.2.3 Orchard Management

All export registered orchards shall establish and implement GAP certification or other international certification system to ensure the traceability of production process. Maintain the hygienic conditions of the orchard, remove rotten fruits during harvest, and implement IPM, such as pest monitoring, chemical or biological control and agricultural operation. As for the quarantine pests concerned by China (Listed in Appendix 1), Cambodian side shall monitor and investigate the orchard during mango growth and harvest period to ensure that the quarantine pests concerned by China are under control. All registered orchards must keep records of pest monitoring and control and provide them to GACC upon request. The control record must include the name, effective ingredients, date of use and concentration of all chemicals used in the growing season.

3.2.4 Compliance Review

Before the start of trade, GACC will send plant quarantine experts to Cambodia to carry out system compliance review, check and evaluate the management of planting, processing, storage and transportation of mango and the effectiveness of the export inspection and quarantine system in Cambodia. The expenses for GACC experts' review and pre-inspection in Cambodia, including travel, accommodation and other expenses, shall be borne by Cambodia side.

3.3 Customs declaration and support documents

- 3.3.1 Packing and quarantine treatment requirements
- 3.3.2 Customs Procedures / obtaining Export License
- 3.3.3 Certificate of origin

3.3.1 Packing and Quarantine Treatment Requirements

All packing plants and storehouses must establish a traceability system to ensure that the export fruits can be traced back to the registered orchard. If the packing plant is separated from the heat treatment enterprise, it can be traced back to the orchard through the relevant treatment enterprise. The packaging and treatment of the mango fruits after harvest shall be carried out under the strict supervision of Cambodian side, and shall go through manual fruit selection, washing, drying and other processes to ensure that the fruits are free of soil, insects, mites, molluscs, rotten fruits and plant residues. If fungicides are used, they shall meet the national food safety standards of China. The mango fruits for export to China must be heat treated to reduce the transmission risk of live fruit flies.

3.3.2 Customs Procedures / Obtaining Export License

The new exporter must register into ASYCUDA system at General Department of Customs and Excise before the customs authorities automatically recognize export. After receiving Phytosanitary Certificate, an exporter is required to obtain a permit either from the Department of Export Management of GDCE or at the exit. Key documents for this authorization include: (The exact process is described in appendix 2)

All shipments	Only once
<ul style="list-style-type: none">▪ Invoice & Packing list;▪ Request letter for goods inspection (only in factory);▪ Letter of Authorization to Customs Broker;	<ul style="list-style-type: none">▪ Corporate registration letter from the Ministry of Commerce;▪ Patent;▪ Certificate of Tax Registration (VAT);

(Examples of the documents are included in appendix 3)

When the fruit arrives at the Chinese port, exporting countries are required to provide the temperature probe calibration reports and treatment temperature records to GACC officer for auditing.

3.3.3 Certificate of Origin

A certificate of origin (CO) is a document used in international trade to certify goods made in the Cambodia from where it is being exported. A CO is completed by the exporter and certified by a recognized issuing body – in the Kingdom of Cambodia’s case, Ministry of Commerce (MoC), attesting that the goods in a particular export shipment have been produced, manufactured or processed in a particular country. For a CO to be valid, it must be signed by the exporter and countersigned by MoC. Preferential COs attest that goods in a particular shipment are of a certain origin under the definitions of a particular bilateral or

multilateral FTA. This certificate is required by a country's customs authority in deciding whether the imports should benefit from preferential treatment in accordance with special trading areas or customs unions such as the European Union, ASEAN or the North American Free Trade Agreement (NAFTA) or before anti-dumping taxes are enforced.

In order to apply for a CO for export to China, exporters need CO form E. The exporter must go to the Department of Import and Export of the General Department of Trade Services. The required documents are:

- Authorized Letter from company to Ministry of Commerce (example in appendix 3)
- Sale invoice, Packaging list, and sale contract
- Monitoring report from Commercial Officers
- Bill of Lading / Airway bill
- Customs declaration

It is now possible for the exporter to apply for a Certificate of Origin of Goods through the Electronic System and through MoC webpage <https://co.moc.gov.kh>.

3.4 Shipping mangoes and payment

- 3.4.1 Prepare mangoes for export
- 3.4.2 Packaging and labelling the mangoes
- 3.4.3 Transport and shipping mango from Cambodia to China
- 3.4.4 Establish and develop business relation with export logistic companies
- 3.4.5 Agents and distributors
- 3.4.6 Payment procedures

3.4.1 Prepare Mangoes for Export

Seller or exporter must prepare a timely supply or production schedule and work closely with shipping company on the date of receiving the agreed goods. If the seller or exporter have signed the contract with many producers, the seller must schedule a supply or common

production based on the quantity of mango to be transported on a per-period basis. In many cases (according to agreed terms), appropriate packaging materials must be available for purchase by the sellers or exporters. Therefore, these materials need to be supplied on timely basis. This means that all transport plans and arrangements must be made clear with the appropriate mechanism.

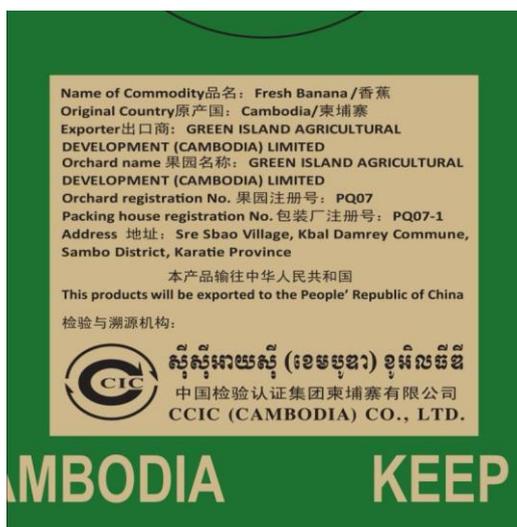
Because fresh mangoes are fragile, the packaging material and the storage place must be on time. Once mangoes are harvested enough and on time to export, it will be treated for killing pest as required by the terms agreed upon in the signed protocol. Two forms of heat treatment have been agreed to:

- Vapour heat treatment: Vapour heat treatment at a fruit core (of largest fruit) temperature of 47°C for 20 minutes at 95% relative humidity;
- Hot water immersion treatment (the fruit to be immersed in the water) 48 °C or above for 60 min

Finally, fresh mangoes will be packed and put into container and transported to the sale point (where the sellers give the mango to the buyers).

3.4.2 Packaging and Labelling the Mangoes

- Labels: As per the phytosanitary protocols, mangos should be clearly labelled with the words “Exported to the people's Republic of China” in English, as well as the “mango variety, origin [i.e., Cambodia], orchard (producer), packing plant and heat treatment enterprise information in English.”



Picture 2: Example of export label from Cambodia

- Package box: A significant percentage of produce buyer and consumer complaints may be traced to packaging failure because of poor design or inappropriate selection and use. A properly designed produce package should contain, protect, and identify the produce, satisfying everyone from grower to consumer.

Some hints for “good” packaging

Recyclability/Biodegradability.

A growing number of markets and many export markets have waste disposal restrictions for packaging materials. In the near future, almost all produce packaging will be recyclable or biodegradable, or both.

Variety.

The trend is toward greater use of bulk packages for processors and wholesale buyers and smaller packages for consumers.

Sale Appeal.

High quality graphics are increasingly being used to boost sales appeal. Multi-colour printing, distinctive lettering, and logos are now common.

Shelf Life.

Modern produce packaging can be custom engineered for each commodity to extend shelf life and reduce waste.

- Packaging: Each mango will be packed with, clean, soft, expandable polystyrene to prevent blemishes before packing in the box. The packaging must enclose the produce in convenient units for handling and distribution. The produce should fit well inside the package, with little wasted space. If the air box is used, every air opening of the box should be covered with an insect protective screen, and all parts of the box should be attached with adhesive paper to prevent entry of insects. The material used in the package should be clean and fresh in order to avoid damage to the inside or outside of the product. Use of material, in particular, paper or certified trademark, is permitted for printing or labelling made of non-poison ink or glue. Mangoes are placed in each bucket according to the

recommended International Code of Convenience for Packing and Transporting Fresh Fruit and Vegetables.



Picture 3: Examples of different packing boxes

- Protection: The package must protect the produce from mechanical damage and poor environmental conditions during handling and distribution. To produce buyers, torn, dented, or collapsed produce packages usually indicate lack of care in handling the contents. Produce containers must be sturdy enough to resist damage during packaging, storage, and transportation to market.

Because almost all produce packages are palletized, produce containers should have sufficient stacking strength to resist crushing in a low temperature, high humidity environment. Although the cost of packaging materials has escalated sharply in recent years, poor quality, lightweight containers that are easily damaged by handling or moisture are no longer tolerated by packers or buyers.

Produce destined for export markets requires containers to be extra sturdy. Air-freighted produce may require special packing, package sizes, and insulation.

Damage resulting from poor environmental control during handling and transit is one of the leading causes of rejected produce and low buyer and consumer satisfaction. Produce

containers should be *produce friendly* - helping to maintain an optimum environment for the longest shelf life.

Identification: The package must identify and provide useful information about the produce. It is customary (and may be required in some cases) to provide information such as the produce name, brand, size, grade, variety, net weight, count, grower, shipper, and country of origin.

Universal Product Codes (UPC or bar codes) may be included as part of the labelling. The UPCs used in the food industry consist of a ten-digit machine readable code. The first five digits are a number assigned to the specific producer (packer or shipper) and the second five digits represent specific product information such as type of produce and size of package. Although no price information is included, UPCs are used more and more by packers, shippers, buyers, and retailers as a fast and convenient method of inventory control and cost accounting. Efficient use of UPCs requires coordination with everyone who handles the package.

3.4.3 Transport and Shipping Mango from Cambodia to China

Currently, Cambodia has limited direct shipping routes to China. Cambodia does not share a border with China and as a result, Cambodia relies on Ho Chi Minh City (HCM) as the hub to ship its fruits to China. However, mangoes from Cambodia are also transported across the border from Vietnam to China (grey export routes).

As the official trade in mango is gradually increasing, the export routes used for banana exports provide some guidance of transport and shipping of mango to China. There are basically four forms of official transport for fresh mango China: land, sea, river and air. The price for transport and shipping varies greatly. Well-connected ports that have frequent ships using the ports have significantly lower freight costs and also shorter shipping times. Less commonly used ports tend to be more expensive and have less frequent shipping possibilities. The transport routes are evolving rapidly and the following information is only indicative of the current favoured routes for banana exports that could also be used for mango exports.

The four shipping options and the routes are as follows:

- By land: from Cambodia border checkpoints to Vietnam border checkpoints: a) Bavet in Cambodia to Moc Bai in Vietnam; b) Trapeang Phlong in Cambodia to Xa Mat in Vietnam, c) Trapeang Sre in Cambodia to Hoa Lu in Vietnam. The fruits will go to Pingxiang from Vietnam, then to major markets in China. Minor routes include: Oyadav in Cambodia to Le Tranh in Vietnam and then onwards to the ports in China.
- By river: from Phnom Penh to HCM. For the transfer from major HCM city, there are many shipping routes to go to China. Currently, two major ports in China receive bananas imports, they are Shanghai and Dalian.

- Sea Freight: Phnom Penh – Sihanoukville – Shanghai. The route currently takes 14 days and it also requires stop-over at another port on the way. Some Chinese companies are working on a direct shipping route from Sihanoukville to Shanghai which will only take 7 days, and is expected to open later in 2020. There is only one shipping line from Sihanoukville to Shanghai. Currently, only one company is using this route.
- Air Freight: Phnom Penh International Airport to Shanghai airport etc: Currently, there is no shipment going by air. In the future mango exports may be sent by air the main airports to which they would be sent are Shanghai, Zhengzhou, Guangzhou etc.

The main ports in China that receive the fruits from HCM city (apart from Shanghai and Dalian) include Qinzhou, Shekou, Qingdao, and Tianjin. Clearly, there are many other ports which can receive the fruits as well, however, in general, the volume is quite small for Cambodian fruits.

3.4.4 Establish and Develop Business Relation with Export Logistic Companies

Export logistics can be viewed as an extension to the company's current domestic mango growing operation. Understanding where the business of the company is positioned in the exporting supply chain will help the company to determine what extra steps may be necessary to get the mango product to its export market.

To have an effective (and efficient) shipping/transportation, traders/exporters need to build relation and work together with the logistics companies. This is necessary not only at the point of transport, but as early as possible.

Selecting the correct option of freighting the mangoes must be a high priority business for your company and is vital to exporting success. In this decision factors such as price and payment method should be taken into consideration. Not getting your export pricing right can result in losses due to unforeseen costs. Also, chasing outstanding debtors in China is a difficult task, selecting the right payment option for the business will reduce the risk on non-payments.

Checklist for freighting

- Has the company considered the logistical demands of exporting, for example where the company is in the exporting supply chain?
- Has the company investigated physical infrastructure that may limit mango export potential, for example, the location of packing houses and the location of ports?
- Has the company investigated engaging the services of a sales agent or distributor?
- Has the company investigated/hired a potential freight forwarder or customs broker?
- Has the company considered the best freight option for you? e.g., Air or Sea?
- Has the company determined pricing and understand what costs this pricing

3.4.5 Agents and Distributors

The mango exporting company will not control the entire supply chain and rely on an agent or distributor to facilitate their exporting activities. Agents and distributors have different roles and responsibilities. These roles and responsibilities will also vary according to whether they operate in Cambodia or China. Choosing the right agent or distributor is important because the company will rely on their knowledge and expertise in the market in China.

Roles of Agents and Distributors:

- They do not take ownership of goods
- They represent the supplier to the buyer
- They are paid by the exporter based on a commission of sales
- The exporter is responsible for invoicing and collecting the payments from their customers.

Role of Distributors:

- They take ownership of goods and then resell the goods.
- They add a margin to products on resale.
- Money earned by distributors is higher than that of agents, as distributors carry inventory, extend credit for customers and take on marketing responsibilities.

Freight forwarders and customs brokers: If the company intends to control the supply on their own but the company may lack the knowledge to get the mango product to international markets, then using a customs broker and/or a freight forwarder is the most efficient way to the mangoes shipped. These organisations generally have expertise in international freight.

When selecting a freight forwarder, the company should consider their experience in dealing with perishable products¹⁴³.

3.4.6 Payment Procedures

There are several different payment methods available for the company. Some of these are:

- Pre-payment or upfront payment: The buyer pays cash in advance of shipment (uncommon in international trade)
- Letters of credit: The importer's bank issues a document stating that they will pay the exporter when the terms of the Letter of Credit are fulfilled.
- Telegraphic Transfers: A telegraphic transfer (TT) is an electronic method of transferring funds utilized primarily for overseas wire transactions. Typically, telegraphic transfer is complete within two to four business days, depending on the origin and destination of the transfer, as well as any currency exchange requirements
- Documentary collection: Entrusts the handling of the company trade documents to the bank of the company.
- Credit terms: Payment will occur after the company has shipped the mangoes.

For the payment of fresh fruits in general Letters of Credit are not used as it takes very long time to complete the payment, the documents are complicated, and the cost is high. Generally, the payment method is through Telegraphic Transfer (T/T) which includes 100% T/T in advance, or 80% T/T in advance while 20% upon arrival. Under the consignment model, it is usually 100% T/T upon arrival depending on how much the fruits are sold for. There is also a partnership model, which the deposit is paid in advance and the rest will be settled once the fruits are sold.

¹⁴³ A list of logistic service providers and freight forwarders can be provided by GIZ-SRECA project upon request: <https://connecting-asia.org/activities/>

China Specific Import Requirements

STEP 4

Legislation and Regulations

STEP 5

Inspection, testing and Quality Control

STEP 6

Customs Declaration and Support Documents

STEP 7

Customs and Quarantine Inspection
and Testing procedures

4.1 Legislations and Regulations

- 4.1.1 Regulatory and legislative overview and role of GACC
- 4.1.2 Legislation and Regulations for Import of fresh fruit

4.1.1 Regulatory and Legislative Overview and Role of GACC

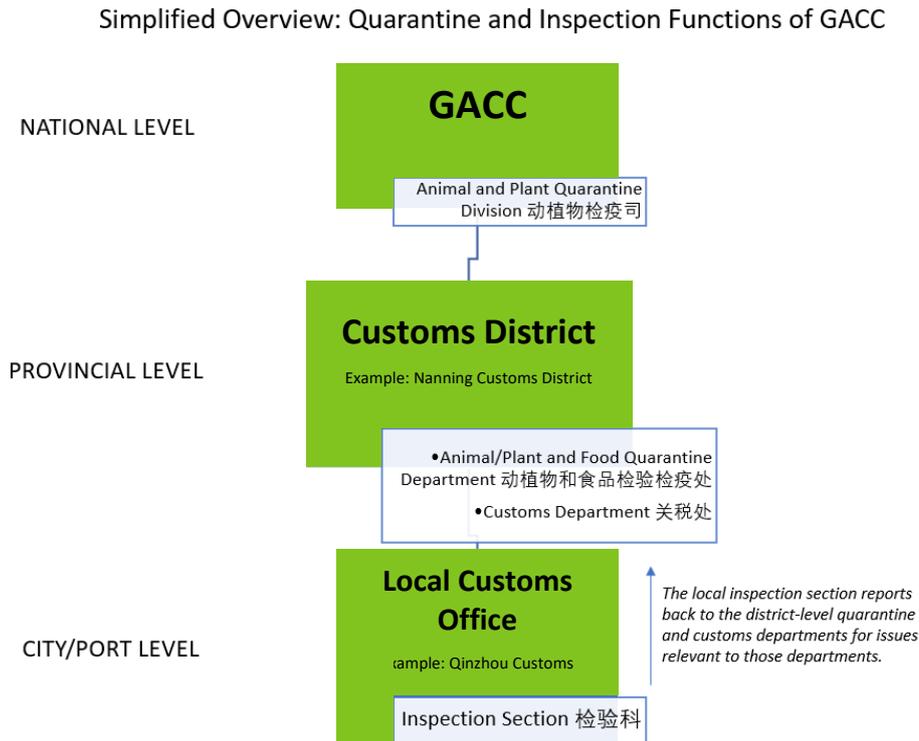
The General Administration of Customs of China (GACC) is the primary body governing policies, regulations, and product inspections related to the country's fresh fruit imports.

Prior to a 2018 restructuring of China's government, national-level import quarantine and food safety oversight was the responsibility of the General Administration of Quality Supervision, Inspection and Quarantine (AQSIQ). In the restructuring, oversight and enforcement responsibilities and personnel related to fresh fruit imports were re-assigned to GACC. The reassignment included moving the entirety of the AQSIQ Animal and Plant and Quarantine Division (动植物检疫司) to become a division of GACC. Meanwhile, the local-level China Inspection and Quarantine (CIQ) offices formerly overseen by AQSIQ were folded into local China Customs offices, also ultimately overseen by GACC.

GACC's functions as relate to imported fresh fruits include the following:

Regulatory (national-level)	Enforcement (Largely performed by local-level customs offices)
<ul style="list-style-type: none">• Granting and revoking market access for foreign products• Determining phytosanitary requirements for each product/country based upon site visits and risk assessments• Signing and implementing agreements and intergovernmental treaties on quarantine protocols• Publishing up-to-date lists of fresh fruits approved for import into China, as well as of officially registered packing houses and orchards	<ul style="list-style-type: none">• Acting as entry port customs inspection agents able to seize goods in cases of missing or incorrect documentation• Collecting relevant taxes and duties, including value added taxes (VAT), tariffs, excise duties, and other taxes• Conducting quarantine inspections at ports and points of entry into China and reject non-compliant shipments• Ensuring appropriate product labelling of imports• Seizing suspected counterfeit, smuggled, and IPR-infringing imports

Figure 3: Overview of Quarantine and Inspection Functions of GACC



GACC oversees 42 customs districts, which are largely correlated to China’s provincial-level administrative divisions. However, some provinces with more ports or a higher volume of international trade contain multiple customs districts.

The customs districts are usually named after the city where the district main office is located. Typically, if a province only contains one customs district, then the district is named after the province’s capital city. For example, the Nanning Customs District, which is named for the capital city of Guangxi province,¹⁵ and which covers the entirety of Guangxi province. Guangdong province is an example of a province that is divided into several customs districts, such as Guangzhou city, Huangpu district (a part of Guangzhou city), Shenzhen city, and Shantou city.

Collectively, these customs districts administer more than 500 local customs offices across China, which house the staff who conduct the actual customs and quarantine inspections on imported fruit at the port of entry. For example, in Guangxi, under the Nanning Customs District, there are local customs offices named Qinzhou Customs (covering the Qinzhou seaport), as well as Friendship Gate Customs, which covers most of the overland road crossings between Pingxiang county and Vietnam.

¹⁵ Officially, Guangxi is not a province, but an autonomous region, and its formal name is the *Guangxi Zhuang Autonomous Region* (GZAR). However, it is a provincial-level administrative unit and for all practical reasons as applies to this report, its status is the same as a province. We therefore refer to it as such for the sake of simplicity.

4.1.2 Legislation and Regulations for Import of Fresh Fruit

Some of the underlying laws, regulations and bilateral accords governing GACC's policies for imports of fresh fruit include:

- The Law of the People's Republic of China on the Entry and Exit Animal and Plant Quarantine (Enacted: 1 April 1992)
 - Regulation on the Implementation of the Law of People's Republic of China on the Entry and Exit Animal and Plant Quarantine (1 January 1997)
- The Food Safety Law of the People's Republic of China (Revised: 1 June 2015)
 - Regulation on the Implementation of the Food Safety Law of the People's Republic of China (1 December 2019)
- GACC and legacy AQSIQ decrees, such as the Administrative Measures on Inspection, Quarantine and Supervision of Entry Fruits (AQSIQ Decree No. 68, 5 January 2005)
- Bilateral agreements and memoranda, etc. signed by China and exporting countries
 - E.g.: Protocol of Phytosanitary Requirements for The Export of Fresh Mango from Cambodia To China
 - As further interpreted in GACC Announcement No. 86 of 2020 (Announcement Concerning the Phytosanitary Requirements of Imported Cambodian Fresh Mangos)

Announcements related to new policies and laws, customs statistics, and lists of officially registered orchards and packhouses are regularly published in Chinese on the GACC's Animal and Plant Quarantine Division website (<http://dzs.customs.gov.cn/>). Some relevant announcements are also published on the English version of the GACC website (<http://english.customs.gov.cn/>), but it is substantially less comprehensive compared to the information published in Chinese.

4.2 Inspection, Testing and Quality Control

4.2.1 List of documents required for shipping

4.2.2 Documentation specifically for mangoes from Cambodia

GACC's quarantine inspection and testing procedures have two main aims:

- Phytosanitary security
 - Ensure that the shipment does not contain pests of concern or other pathogens that could pose a risk to domestic crops.
 - Pests of specific concern are typically listed in the phytosanitary protocols. In the case of mangoes, nine pests are listed, of which those of greatest concern are insects of the genus *Sternochetus*.
- Human safety
 - Ensure that heavy metal and pesticide residue levels do not exceed standards.
 - Imported fruits are subject to the same standards as domestically produced fruits.

As of the 2019 update of China's National Standards for Maximum Residue Limits (MRL) for pesticides in agricultural products, MRLs had been set for mangos for 75 different types of pesticides.

In most circumstances, China only sets heavy metal residue standards in fresh fruit for lead and cadmium. The limit for all fruits is 0.1 mg/kg of lead and 0.05 mg/kg of cadmium in the edible parts of the fruit. An unofficial English translation (pdf) of the relevant food safety standards is available for download from the USDA Foreign Agricultural Service.

- Check for other pathogens, chemicals or food safety issues which violate food safety regulations or could otherwise pose a risk to consumers.

It should be noted that, after the imported fruit has cleared customs and entered China, testing for MRL violations and other food safety issues may be conducted by other government authorities at other points in the supply chain, including at the wholesale and retail levels.

4.2.1 List of Documents Required for Shipments of Fresh Fruit Imported into China¹⁶

General documents for imported fruit

Provided by Exporter

- Official phytosanitary certificate issued by origin country or region (输出国家或地区官方植物检疫证书)
- Certificate of Origin (CO) (产地证书)
- Sale contract (贸易合同)
- Bill of lading (提单)
- Packing list (装箱单)
- Other buyer-specific documents as specified by your Chinese importer or freight forwarding agent.
 - As of August 2020, some exporters of foods to China were being unofficially requested by local-level customs offices to provide letters expressing their commitment to following Chinese regulations and World Health Organization-issued food safety guidance related to Covid-19.

Importer

- Entry Animal and Plant Quarantine Permit (进境动植物检疫许可证) specific to the type of fruit, origin, importer and exporter of the shipment.
- Customs Declaration Agent Appointment Letter (代理报关委托书, in case of acting as an agent for customs clearance).

4.2.2 Documentation Specifically for Mangos from Cambodia

Exporter

- Heat treatment temperature probe calibration reports and treatment temperature records (as per mango phytosanitary protocols).

¹⁶ Source: [GACC and importer interviews](#)

4.3 Customs and Quarantine Clearance Processes

- Cargo Arrival Notice: Shipper notifies consignee (importer or agent) of the shipment's arrival to port and into facilities supervised by China Customs.
- The consignee submits to GACC all necessary documentation and applies for customs inspection (which includes quarantine inspection).

Document submission is now typically done electronically and can be performed 24 hours-a-day.

- If application is accepted, payment of tariffs and taxes.

Cambodian mangos have no tariff under the ASEAN-China FTA, but still must pay Value Added Tax (VAT) of 9% as of August 2020

- Customs and quarantine inspection (see next section for details)
- In most cases, if inspection is passed, the consignee takes delivery of the cargo immediately (this is a point where fresh fruits and other fresh goods, due to their perishable nature, differ from other cargo).
- Issuance of "Entry Cargo Inspection and Quarantine Certificate". This is an important document that is required by many retailers in order to prove the imported fruit products they are selling were legally imported.

Figure 4: Example of Incoming Goods Inspection and Quarantine Certificate¹⁷

中华人民共和国出入境检验检疫
入境货物检验检疫证明

编号: [REDACTED]

收货人	[REDACTED] 有限公司		
发货人	[REDACTED]		
品名	[REDACTED]	规格数/重量	443202 0千克
检验检疫类别	440211 植物	输出国家或地区	美国
合同号	[REDACTED]	报关单号 1/1	
票/运单号	[REDACTED]		
入境口岸	[REDACTED]		
入境日期	[REDACTED]		

证明

进口自美国货物清单				
品名	产地	规格/批号	数量	生产日期
[REDACTED]	美国	444 8+750 瓶升/瓶	440211 瓶	2019-02-04
以下空白			合计	440211 瓶

上述货物经检验检疫合格评定, 予以通关放行。

签字: [REDACTED] 日期: 2019年03月12日

备注: 444

D-02018(1.00)+11 ① 货主收执

The "Incoming Goods Inspection and Quarantine Certificate" is issued by the port customs in accordance with relevant national laws and regulations to certify that a certain batch of goods has been imported from a normal channel and has received the customs inspection and quarantine conformity assessment in accordance with the law, allowing the batch of goods to be legally circulated, transported and put in the country. Legal documents for market consumption.

¹⁷ Source: <https://www.re-code.org/article/865?categoryid=33>

4.4 Customs and Quarantine Inspection and Testing Procedures

The on-site inspection includes aspects related to both customs regulations and quarantine procedures.

- The customs aspect on the on-site inspection includes confirming that the contents, weight, and value of the shipment match the declarations made on the shipment's documentation.

- The actual container number must match the number declared on the phytosanitary certificate (for containerized shipments).
- Customs may also conduct an audit to determine if the declared value of the goods is reasonable and not overly low.

- For the quarantine aspect, the on-site inspection could be followed by laboratory testing and analysis.
- On-site inspection

- Check transport vehicles and packaging materials.
 - Confirm packaging material and method conforms to bilateral protocols and GACC requirements for Cambodian mangos, as well as confirm the shipment is free of soil, branches, foliage and other foreign matter.
- Collect samples for laboratory testing (conducted at random).
- On-site examination – including cutting open fruit cross-section(s) – to check for insect eggs, larvae, or symptoms of insect damage, as well as the presence of mold inside the fruit.
 - Special attention paid to pests of concern for Cambodian mango as per the Phytosanitary Requirements of Imported Cambodian Fresh Mangos and GACC's centralized epidemic monitoring system.
- Collection of photo or video documentation of potentially harmful organisms or other issues uncovered in the inspection.
- If issues are found, representative samples will be delivered separately to a laboratory for safety and health analysis and pest quarantine and identification.

- Laboratory testing for both pests and food safety violations (heavy metal and pesticide residues).

- Testing is assigned by an automated computer system and is partially randomized.
- Importers are not informed of whether, or which, tests their products were subjected to unless a problem is uncovered.

- Fruits that fail inspection due to the presence of a potentially harmful pathogen may be eligible for remedial treatment in China, overseen by GACC. If the remedial treatment is successful, the fruits can be released from customs and sold. Otherwise, the shipment will be returned (which could include diverting to a destination in another country) or destroyed.

- In the particular case of mango, there is generally not an effective remedial treatment available, so the shipment will be returned or destroyed if it fails inspection.

- In ports with a high volume of fresh fruit imports, shipments of fruits deemed to have a low risk of phytosanitary or health problems will often be released to the consignee upon completion of the on-site inspection and still pending the results of laboratory tests and issuance of the Entry Cargo Inspection and Quarantine Certificate.
- The fruits contained in the shipment must originate from orchards, packing houses and pest treatment facilities that have been properly registered with GACC.
- Exporters should not mix into the container/shipment any quantity of fruit (such as a few cases of another fruit to be used as samples) that is not listed on the packing list and the import license. Doing so could cause rejection of the entire shipment.
- The quantity imported must not exceed the quantity listed on the import license.
- As specified in the phytosanitary protocols, Cambodian mangos imported to China must be “free of soil, insects, mites, molluscs, rotten fruits and plant residues.”
- Wooden pallets used in the shipment must comply to International Standards for Phytosanitary Measures No. 15 (ISPM-15) and be properly marked as such.
- The first ever shipment to China of a particular fruit from a particular country/region is likely to be much more heavily inspected than subsequent shipments and may take several days or even a week or more to be released.

- The inspection and quarantine program for a specific shipment of fruit will be affected by the actual situation in the orchards in the exporting country, including pest epidemic data collected from the orchard pest monitoring and control records established by the export protocols.
- Quarantine and food safety inspection and testing results from local customs offices are fed back to GACC headquarters in Beijing for use in its epidemic reporting system and its food safety risk monitoring system. These systems are in turn used to inform inspection and testing programs for specific species of fruits imported from specific countries/regions. Therefore, past inspection or test failures for a particular product may influence future rates of inspection and testing, even at other ports of entry.

5 Hints for production and marketing Mangoes¹⁸

5.1 Mango Production

Ensure adequate production: One of the fundamental principles of export readiness is understanding that the ability of the company to export is dependent on the availability of your product. If the company does not have a yield greater than the demand of current domestic buyers, then it may not be a worthwhile investment to seek overseas orders.

Specific quantity orders: It is important to understand that in most cases, Chinese buyers have specific order quantities that they are required to fill. They are also likely to have seasonal trends in demand that might be different from the current seasonal production in Cambodia. Before engaging in business with a buyer, it is important that the company determines the minimum and maximum order requirements, as well as the timing of the orders. In order to maintain a long-term successful relationship with Chinese customers, the company must be able to reliably fill orders. The mango production methods may also be affected through the requirements of China, the importing country. These need to be carefully checked and verified.

Checklist for mango production:

- ⇒ Can the company produce a yield large enough to service the Chinese target market?
- ⇒ Is the company willing to alter production methods according to particular biosecurity demands of the Chinese market?
- ⇒ Does the mango product meet government regulations and safety standards for the market in China?
- ⇒ Can the company increase production in response to demand? If so, does the company have enough trained staff to handle the increased production?

5.2 Focus on Quality¹⁹

There is general agreement amongst industry experts that product quality is the single most important determinant of success for fresh fruit sales in China. Identifying bottlenecks in quality should be among the top priorities of fruit growers and exporters seeking to establish a presence in the Chinese market. In addition to enhancing planting, harvesting, and soil management techniques, ensuring proper post-harvest handling and appropriate logistics services are also important determinants of the condition in which fruits arrive in wholesale and consumer markets in China. Additionally, growers and exporters should focus on understanding China's preferences for fruit sizes, flavours, colours, and shapes, and consider developing products tailored specifically to those demands.

¹⁸ Sources: AusVeg, Horticulture Australia, 2019, Guide to the export readiness checklist

¹⁹ Tropical Fresh Fruit Exporter's Guide to China, March 2020, Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH, Support of Regional Economic Cooperation in Asia (SRECA), Cambodia

5.3 Market Research

China's consumer markets are highly dynamic and rapidly evolving. Fresh fruit suppliers should consider conducting their own market research in order to better understand market conditions and to develop an informed evidence-based strategy for their particular products. Such research should include detailed analysis of competing products, price trends, and offer actionable recommendations. It should also take into account the highly fragmented nature of China's regional markets, and the variations in preferences and consumption habits between them. In such a dynamic environment as China, such market intelligence can have a short shelf life, and therefore should ideally include a strategy to stay current with market trends. A very useful report for this purpose is the recently published *Tropical Fresh Fruit Exporter's Guide to China*²⁰. The report highlights the trade between China and three ASEAN-member countries: Cambodia, Lao PDR, and Vietnam for the following fruits: mango, banana, watermelon, longan, lychee, dragon fruit, durian, and jackfruit.

5.4 Local partnerships

Exporters of premium fresh fruits need to place greater emphasis on selecting import and promotional partners that can help them to achieve their potential in China. Maintaining product quality from grower to end consumer is a collaborative effort that requires dedicated management across the entire supply chain. Ensuring premium products receive the promotional attention they deserve in the right online and offline spaces also requires partners with strong local networks. Growers and exporters of premium fresh fruits should seek out opportunities to meet and develop relationships in China – not only with importers, but also with purchasing managers of leading retailers and e-commerce websites.

5.5 Marketing and Branding

In China's highly competitive fruit market, branding has become a key method for suppliers to differentiate their products, receive higher prices, and achieve greater sales volumes. Effective fruit brand marketing requires working directly with Chinese retail partners, as well as conducting public relations campaigns in China's media and on social media networks. In addition to branding for specific fruit companies and products, as evidenced by government-led fruit promotions on leading e-commerce platforms and in major retail chains, carrying out country and industry branding has also been proven highly successful in China.

²⁰ Tropical Fresh Fruit Exporter's Guide to China" SRECA's website

https://connecting-asia.org/wp-content/uploads/2020/03/20200410_Tropical-Fresh-Fruit-Exporter%E2%80%99s-Guide-to-China_SRECA_e-version.pdf

5.6 Marketing

Know your market: Making a good first impression on a potential fresh fruit buyer is vital to export success. It is important to be confident, responsive, friendly and professional. In order to make a good impression, it is important to learn about any cultural factors that may influence the companies' ability to export to the market in China.

Promotional materials A good website and a promotional brochure are very effective ways to communicate with international vegetable buyers. The company website should be well constructed and easy to navigate, with up-to-date content. It should be in English, Chinese and Khmer. Business cards also make it easy for the company to build relationships with vegetable buyers that you meet in person.

Translations: Chinese mango buyers will not be able to speak or read Khmer or even English. The company will need to consider translating all communication material to English and Chinese and hiring the services of an interpreter for meetings.

Visit China (market visits) Cambodia fresh fruit exporters should visit China in order to better understand their target market and the distribution channels through which their products flow. Visiting China is also essential for developing relationships with potential import and promotional partners. Attending a fresh fruit trade fair, conference, or participating in a trade mission are the fastest and easiest ways to begin networking with potential partners while learning first-hand about the market with expert guidance. Face-to-face meetings are also an important part of Chinese business culture, the value of which should not be underestimated by anyone seeking to establish a presence the China market.

Checklist for marketing the mangoes:

- ⇒ Does the company have promotional materials suitable for overseas customers such as a website and brochures?
- ⇒ Has the company considered the translational of promotional materials into English and Chinese language which is relevant to target the Chinese market?
- ⇒ Is the company willing to undertake business trips to the target market in order to promote and market the mangoes, as well as conduct business negotiations?

5.7 Risk Management

Understanding and successfully managing the risks associated with exporting your vegetables must be central to your export strategy. Risks to be aware of when exporting include:

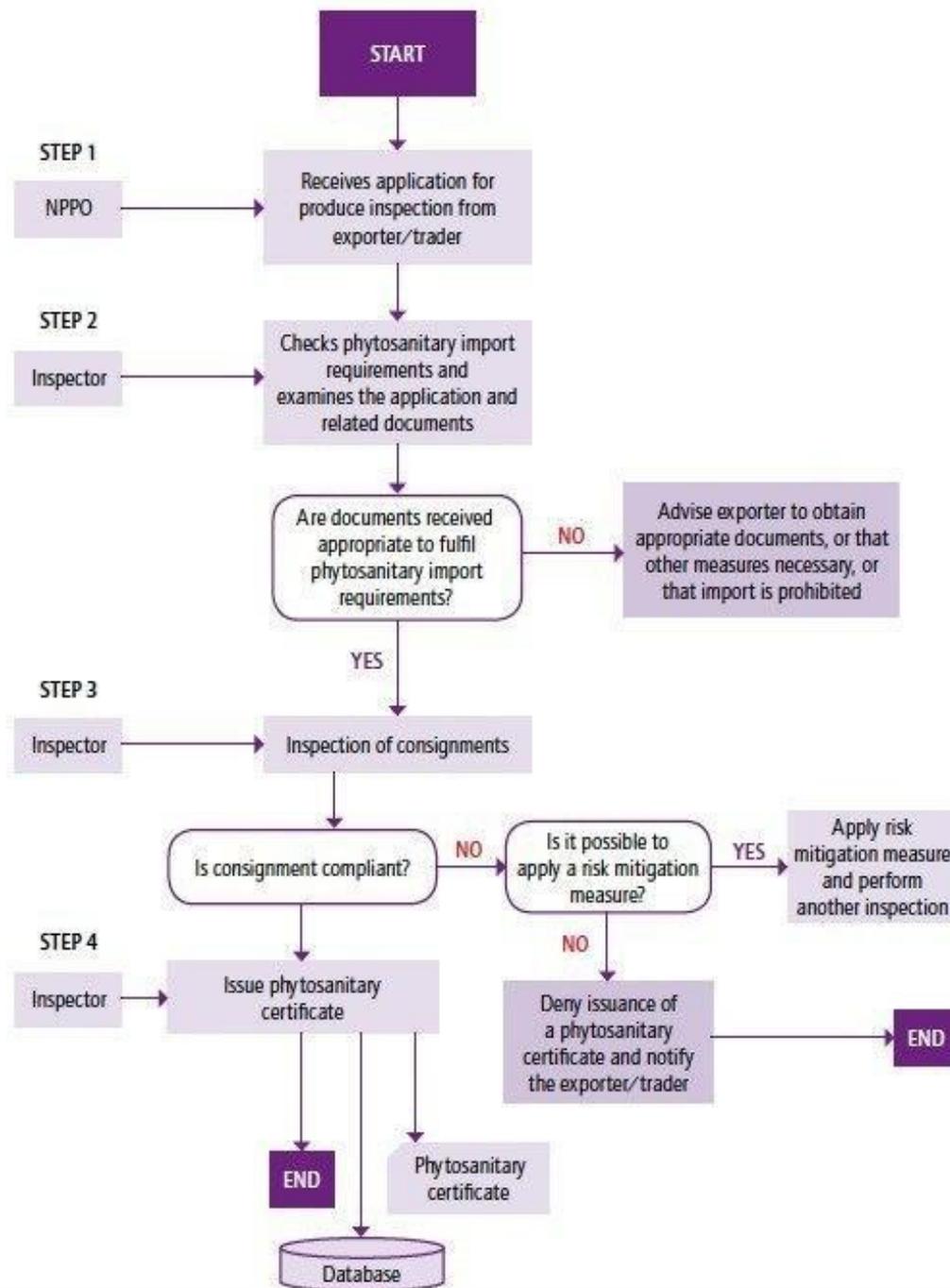
- **Legal risks:** Export destinations operate under laws that differ from Cambodian law. The company needs to themselves with the laws of China (national and local laws) for mango exports.
- **Bribery, graft and Corruption Risk:** Bribery, graft and corruption are illegal in China. Participating in any of these activities is illegal.
- **Quarantine compliance risk:** Understand any quarantine requirements that China demands.
- **Exchange rate risk:** Exchange rate risk can occur because of fluctuations in the value of currency.
- **Non-payment risk:** A serious risk for exporters can remain non-payment.

6 List of Relevant Trade Fairs in China

Event	2020 Dates	Location
China International Fruit & Vegetable Fair (ChinaFVF) en.chinafvf.com	TBD	Beijing
China International Import Expo (CIIE) www.ciie.org/zbh/en	TBD	Shanghai
Asia Fruit Logistica www.asiafruitlogistica.com	September 16-18	Singapore
ifresh Asia Fruit & Vegetable Industry Expo en.ifreshfair.cn	November 10-12	Shanghai
Asia Fresh www.asiafreshexpo.com	November 27-28	Shanghai

7 Appendixes

Appendix 1 :Step/process of applying for phytosanitary certificate



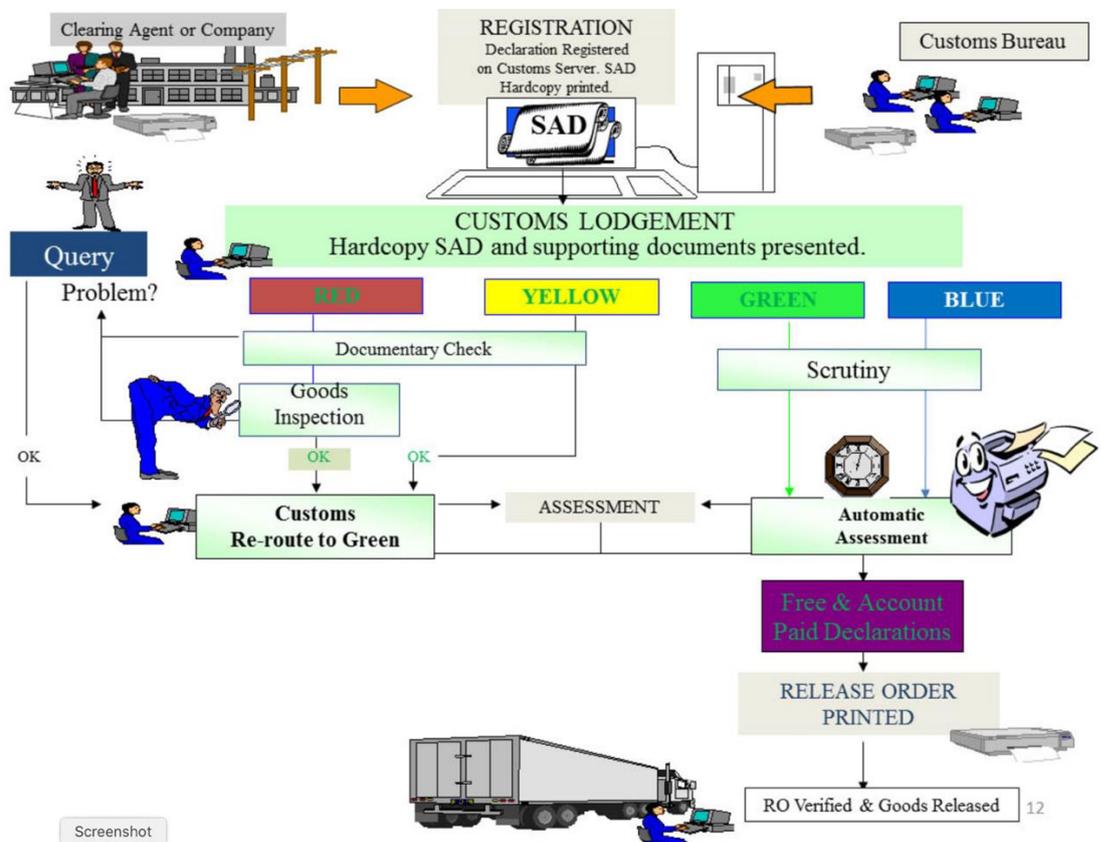
Appendix 2: Customs Declaration - Cambodia

Reference Regulations

- Prakas No. 1447 MEF dated 26 December 2007, Ministry of Economy and Finance, on Provisions and Procedures on Customs Declaration.
- Instruction N0.1308 GDCE dated 24 November 2009 on Detail Procedures and Responsibilities in Functioning Customs Declaration (Single Administrative Documents-SAD) through electronic mean.

Procedures of Customs Declaration in ASYCUDA

The Electronic lodgment of Customs Declaration (Single Administration Document-SAD) through new automated customs processing system called Automated System on Customs Data (ASYCUDA) follows the Processes in diagram of ASYCUDA below.



The general procedures to be followed by importers, exporters and their representatives for the electronic submission of customs declarations are described below:

1: Preparation and Printing of Customs Declaration

The Customs Broker/Declarant inputs information of SAD directly into the ASYCUDA. The computer checks and verifies the customs declaration with reference documents in the system, and performs some examinations. The system will allow registration of customs declaration when information is completed and valid. Registered customs declarations can be cancelled with authorization from the GDCE. Only registered customs declaration is considered legal document.

After registration, the Customs Broker/Declarant shall print and sign two (2) copies of SAD attached with all required documents and submit to competent Customs officer.

The system will automatically inform the Customs Brokers /Declarant about the situation of the customs declaration process.

2: Lodgment of the Customs Declaration

The customs officer in charge of face vetting examines hard copies of registered SAD and attached documents with information in the system to ensure that the SAD is properly filled, clear and legible and signed by the Customs Broker/Declarant, and all required documents are submitted together with the hardcopy registered SAD.

The customs officer may reject any SAD which does not fulfil the above requirements.

3. SAD Processing Lanes:

When the SAD is completely and satisfactorily checked, the customs officer assesses the SAD by using the system. By using risk management criteria, the system will assign the processing Lane for the Declaration as below:

RED Lane: The SAD must be scrutinized (checked against documents). Goods are subject to physical inspection before re-routing the SAD to GREEN lane and assessment by Customs.

YELLOW Lane: The SAD must be scrutinized (checked against the documents) before re-routing to GREEN lane and assessment by Customs.

GREEN Lane: The SAD is automatically assessed and a clearance document issued. The hardcopy SAD may be subject to post-clearance audit (PCA).

BLUE Lane: The SAD is provided the same treatment as for GREEN Lane and with specific reasons subject to post-clearance audit.

If customs declaration is under Red and Yellow lane, Customs officer shall verify the selectivity criteria that caused the declaration to be set in these lanes. The system will show special requirements such as requirement for import license, withdrawal of sample and history of smuggling etc.

4. Query Desk:

If there are some errors in data entry or irregularities found during physical examinations, SAD will be routed to the Customs Query Desk. Customs Broker/Declarant will be notified that the SAD status has changed to “query” and the reasons for the query.

Upon receiving the notification, Customs Broker/Declarant shall go to the Customs Query Desk. If any amendments to SAD are required, Customs Officer in charge of Query Desk will discuss with Broker/Declarant. If agreement is not reached, the customs officer will prepare a report or record to GDCE for further action.

When the above action is fulfilled and agreement is reached, customs officer shall sign on SAD and update the inspection act based on the results of inspection and settlement at query desk or upon the decision of GDCE. Then SAD will be re-routed to GREEN.

5. Container Scanning

Container scanning is done independently of SAD processing. The system will be available in the Scanning Office enabling the scanning officer to compare the goods declared on the SAD with those found on the scanning image/scanning information.

Any irregularity found should be recorded in the Inspection Act Form by Customs.

6. Assessment Notice

When the SAD is assessed by the ASYCUDA, the system will inform the amount of duties, taxes and fees to be paid. The notice of assessment will be used as a reference document for payment of duties, taxes and fees.

7. Accounting

Duties, taxes and fees are paid in accordance with regulations in force. If payment is made via the National Bank of Cambodia or other authorized financial institutions, the receipt issued these institutes shall be submitted to Customs and the system will issues a Customs receipt in return.

8. Release of Goods

After payment of duties, taxes and fees Customs will issue the Cargo Release Note, which details the amount of duties, taxes and fees related to the declaration. This note is used to authorize release of the cargo from customs.

9. Post Clearance Auditing (PCA)

SADs processed under blue and green lane are subject to post-clearance audit.

Authorized User for SAD process

- Legal person or company with Value Added Tax certificate
- Owner of the goods or representatives
- Customs broker recognized by Customs
- Legally authorized Employee of the company

Required Documents for Customs Declaration

Documents to be attached with SAD:

- Invoice and Packing list

If necessary

- Manifests
- Licenses
- Permit
- Certificate of Origin
- Certificate of Insurance and
- other related documents

Responsibility of Customs Broker/Declarant in Customs Declaration

Customs Broker/Declarant shall perform the following responsibilities:

- Declarant shall input data on Customs declaration including valuation note until registration
- When finish inputting data on Customs declaration, declarant shall verify and then register Customs declaration if there is no mistake or after the correction of mistake. After registration ASYCUDA will provide registration number and date automatically.
- Declarant shall print 2 copies of the registered Customs declaration and valuation note (in case necessary) in A4 size paper (Note: Customs declaration can be printed after registration).
- Registered Customs declaration attached with necessary documents shall be submitted to Customs officer in charge face vetting. Declarant shall sign on Customs declaration in front of Customs officer.
- In case Customs officer in charge face vetting does not accept Customs declaration, declarant shall contact query desk official.
- If there is official in charge of manifest, declarant shall bring the copy of Customs declaration to Customs officer in charge of manifest in order to write off goods in Customs declaration from manifest.
- If scan is required, declarant shall bring the copy of Customs declaration to Customs unit in charge of scanning the container.
- If physical inspection is required, declarant shall contact chief examiner for inspecting the cargo.
- If additional information is need by Customs officer, declarant shall go to query desk.

- If payment is made via banking system, declarant shall provide bank receipt to Customs officer in charge of accounting in order to certify the payment in ASYCUDA.
- If payment is made on cash/check, declarant shall provide cash/check to Customs officer in charge of accounting in order to certify the payment in ASYCUDA.
- After payment of duties and taxes or in case goods are declared under advance payment, declarant shall receive Customs receipt from cashier and then Customs receipt on vehicle (if exist) and cargo release note of Chief of accounting.
- Declarant shall take transportation note from Customs officer in charge of warehouse or Customs area and then take the cargo out.
- In case there is an approval and permission to totally or partially return duties and taxes, declarant shall bring necessary documents include decision of the competent authority, Customs declaration, Customs receipt, Bill...etc to accountant and cashier in order to certify the return of duties and taxes in ASYCUDA.



ព្រះរាជាណាចក្រកម្ពុជា
Kingdom of Cambodia
ជាតិ សាសនា ព្រះមហាក្សត្រ
Nation Religion King

អគ្គនាយកដ្ឋានគយនិងរដ្ឋាករកម្ពុជា
General Department of Customs and Excise

លេខ នីតកាលបរិច្ឆេទ No. & Date
 2020 R 1928 : 30/06/2020

បញ្ជាក់ដំបូងប្រាក់
PAYMENT RECEIPT

តាមការស្នាក់នៅ/សាខា/ការិយាល័យភ្នាក់ងារពន្ធដារ **Lodgment Office: KPC11 Tropicana Plong CEO**
 ប្រតិបត្តិករ/Declarant **K009901805837 YQL (CAMBODIA) INVESTMENT CO., LTD.**
 អ្នកនាំចូល/អ្នកនាំចេញ **Importer/Exporter: K009901805837 YQL (CAMBODIA) INVESTMENT CO., LTD.**

លេខយោងប្រតិបត្តិករ Declarant Reference		បញ្ជីកម្រិតពន្ធគយ Customs Registration		ប្រភេទ Type	ទឹកប្រាក់ Amount
ឆ្នាំ Year	លេខ No.	ឆ្នាំ Year	លេខ No.		
2020	YQ040/20	2020	E 652	EX 1	0
ចំណូលសារពើពន្ធ Fees					ទឹកប្រាក់ Amount
សរុបចំណូលសារពើពន្ធ Total Amount for Fees:					0
ចំណូលមិនមែនសារពើពន្ធ Non-Tax					ទឹកប្រាក់ Amount
CDF	Customs Declaration Fee	Prakas 1608 MEF Dated 21/12/2018			15,000
PFC	CPF 20F	Prakas 1608 MEF Dated 21/12/2018			60,000
សរុបចំណូលមិនមែនសារពើពន្ធ Total Amount for Non-Tax Fees:					75,000
មធ្យោបាយទូទាត់ Means of Payment		យោង Reference	ធនាគារ Bank	ទឹកប្រាក់ Amount	
10	In cash			75,000	
សរុបប្រាក់ទទួលបានចំណូល Grand Total:					75,000



ប្រធានការិយាល័យ Cashier

SENG WANNACRITH

ព្រះរាជាណាចក្រកម្ពុជា
ជាតិ សាសនា ព្រះមហាក្សត្រ

ការប្រកាស

ខ្ញុំបាទឈ្មោះ FAN JIANQIANG កាន់លិខិតឆ្លងដែនលេខ E14447297 និងមានសហគ្រាសឈ្មោះ ជ័យយង្ស (ខេ
មបូធា) មុនៈចល័ត ៦.៧ ភ្នំពេញ ភូមិបន្ទាស្និត វៀងយ៉ាងសុខ រាជធានីភ្នំពេញ ។

សូមអនុញ្ញាត

លោកប្រធានការិយាល័យកម្មវិធីអន្តរកម្ម

អនុញ្ញាត សំណើសុំអនុញ្ញាតនាំចេញផ្លែទ្រព្យស្រស់ (Fresh Bananas) ចំនួន ១,៥៤០ CTNS មានទម្ងន់សរុប ២១,៥៦០.០០ គីឡូក្រាម និង
តម្លៃសរុប ២៣,១០០.០០ គីឡូក្រាម ដែលមានតម្លៃ USD ៤,៥១៤.០០ តាមទំហំអន្តរជាតិដែលបានកំណត់នៅក្នុង
ប្រទេសចិន។

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| លេខៈ វិក័យប័ត្រពិនិត្យលេខៈ YQL-0017 | ចុះថ្ងៃទី 30-06-2020 |
| - បញ្ជីផលិតផលលេខៈ YQL-0017 | ចុះថ្ងៃទី 30-06-2020 |
| - ប័ណ្ណត្រួតពិនិត្យលេខៈ PTT2020031582 អពស | ចុះថ្ងៃទី 04-03-2020 |
| - វិញ្ញាបនបត្រចុះបញ្ជីពន្ធដារលេខៈ VATM2019071691 អពស | ចុះថ្ងៃទី 30-07-2019 |
| - វិញ្ញាបនបត្រលេខៈ MOC-38425951 ពណ. ចមរ | ចុះថ្ងៃទី 05-11-2018 |

សេចក្តីប្រកាសនេះប្រើប្រាស់សម្រាប់ការអនុញ្ញាតនាំចេញផ្លែទ្រព្យស្រស់ (Fresh Bananas) ដែលក្រុមហ៊ុនរបស់លោក ជ័យយង្ស (ខេមបូធា) មុនៈចល័ត កំពុងប្រើប្រាស់លើកនេះ ដើម្បីនាំចេញទៅកាន់ប្រទេសចិន។ លោកប្រធានការិយាល័យកម្មវិធីអន្តរកម្ម ត្រូវប្រើប្រាស់លិខិតនេះ ដើម្បីអនុញ្ញាតនាំចេញផ្លែទ្រព្យស្រស់ (Fresh Bananas) ដែលក្រុមហ៊ុនរបស់លោក ជ័យយង្ស (ខេមបូធា) មុនៈចល័ត កំពុងប្រើប្រាស់លើកនេះ ដើម្បីនាំចេញទៅកាន់ប្រទេសចិន។ លោកប្រធានការិយាល័យកម្មវិធីអន្តរកម្ម ត្រូវប្រើប្រាស់លិខិតនេះ ដើម្បីអនុញ្ញាតនាំចេញផ្លែទ្រព្យស្រស់ (Fresh Bananas) ដែលក្រុមហ៊ុនរបស់លោក ជ័យយង្ស (ខេមបូធា) មុនៈចល័ត កំពុងប្រើប្រាស់លើកនេះ ដើម្បីនាំចេញទៅកាន់ប្រទេសចិន។

អាស្រ័យប្រតិបត្តិការនាំចេញផ្លែទ្រព្យស្រស់ (Fresh Bananas) ដែលក្រុមហ៊ុនរបស់លោក ជ័យយង្ស (ខេមបូធា) មុនៈចល័ត កំពុងប្រើប្រាស់លើកនេះ ដើម្បីនាំចេញទៅកាន់ប្រទេសចិន។

សូមលោក ប្រធានការិយាល័យកម្មវិធីអន្តរកម្ម ប្រើប្រាស់លិខិតនេះ ដើម្បីអនុញ្ញាតនាំចេញផ្លែទ្រព្យស្រស់ (Fresh Bananas) ដែលក្រុមហ៊ុនរបស់លោក ជ័យយង្ស (ខេមបូធា) មុនៈចល័ត កំពុងប្រើប្រាស់លើកនេះ ដើម្បីនាំចេញទៅកាន់ប្រទេសចិន។

ថ្ងៃ ចន្ទ ០៦ ខែ មិថុនា ឆ្នាំ ២០២០ រាជធានីភ្នំពេញ ពេលវេលា ១០ ព្រឹក ខែ មិថុនា ឆ្នាំ ២០២០ ពេលវេលា ១០ ព្រឹក ខែ មិថុនា ឆ្នាំ ២០២០

ជ័យយង្ស (ខេមបូធា) មុនៈចល័ត កំពុងប្រើប្រាស់លើកនេះ ដើម្បីនាំចេញទៅកាន់ប្រទេសចិន។



FAN JIANQIANG



ជ័យយង្ស (ខេមបូធា) មុនៈចល័ត កំពុងប្រើប្រាស់លើកនេះ ដើម្បីនាំចេញទៅកាន់ប្រទេសចិន។

KINGDOM OF CAMBODIA
SINGLE ADMINISTRATIVE DOCUMENT

CUSTOMS DECLARATION A OFFICE OF LODGEMENT

Copy 1	2 Exporter/Consignor Code K009901805837 YQL (CAMBODIA) INVESTMENT CO., LTD. #40 St. 04 Phum Banla Salet Sangkat Kmounh Khan Sen Sok Phnom Penh Cambodia		1 TYPE OF DECLARATION EX		Office Code: KPC11 Tropreang Plong CEO		Manifest Number: 652 Date: 30/06/2020		
	8 Importer/Consignee Code DALIAN RUIHUA EVERFRESH TRADE CO.,LTD. ADD: NANSHAN1910 HOUSE E14, NO.124 QIQI STREET ZHONGSHAN DISTRICT DALIAN, CHINA.		3 Form 4 Invoice 5 Items 6 Total Packages		7 Declarant Reference Number: 2020 YQ04020		8 Declaration Code 9 Declaration Code 10 Country LDD 11 xxx		
14 Declarant/Representative Code K009901805837 YQL (CAMBODIA) INVESTMENT CO., LTD. #40 St. 04 Phum Banla Salet Sangkat Kmounh Khan Sen Sok Phnom Penh		15 Country of Export Cambodia		16 C.E. Code a KH b a CN b		17 C.D. Code		18 Declaration Code 19 Declaration Code 20 Country of Origin Cambodia	
13 Ident. and Nat. of MOT at Arrival / Departure TRUCK: 51C-11764 VN Y06		19 Ctr. Y06		20 Delivery Terms FOB Tropreang Plong		21 Ident. and Nat. of MOT Crossing the Border TRUCK: 51C-11764 VN		22 Ctr. & Tot. Invoice Amount USD 8,514.00	
23 Mode Transport 3 at Border 3 Transport		25 Inland Mode 3 Transport		27 Place of Loading/Discharge KHKPC KAMPONG CHAM		28 Bank Code Terms of Payment: Bank Name: Branch:		29 Office of Entry/Exit KPC11 Tropreang Plong CEO	
31 DESCRIPTION OF GOODS		32 Item No 1		33 Commodity Code 08039090 00		34 C.O. Code a KH b 23,100.00		35 Gross Mass (kg) 36 Preference	
37 Procedure 1000 000		38 Net Mass (kg) 21,560.00		39 xxxxx		40 Transport Doc / Previous Declaration YQL-0017		41 Supplementary units 42 Item Price 8,514.00	
44 ADD. INFO		43 Deferred payment		45 Identification of Warehouse		46 Customs value 34,847,802		47 CALCUL. OF TAXES	
48 Office of Destination (and Country) Code		49 Principal No: Signature		50 Accounting Details Mode of Payment : CASH Assessment No : Receipt No : Quarantee : 0 KHR Total Fees : 15,000 KHR Total Declaration : 15,000 KHR		51 Country		52 Guarantee Not Valid	
53 Office of Destination (and Country) Code		54 Place and date Signature and Name of Declarant Representative ZHAO YANG		55 Control by Office of Destination Stamp:		56 Principal No: Signature		57 Guarantee Not Valid	



YQL(CAMBODIA)INVESTMENT CO.,LTD.
 #40, st04, Phum Banla sa'et Sangkat Kmounh Khan Sen Sok, Phnom Penh City, Cambodia.
 TEL:+855-718035039
 cills@126.com

COMMERCIAL INVOICE

Invoice Number: YQL-0017
 Date: 30-Jun-20

Consignee: DALIAN RUIHUA EVERFRESH TRADE CO.,LTD
 Address : NANSHAN1910 HOUSE E14 , NO.124 QIQI STREET ZHONGSHAN DISTRICT , DALIAN,CHINA

Notify Party: *****Same as consignee*****

Shipper/Exporter: YQL (CAMBODIA) INVESTMENT CO.,LTD,
 Address:#40 , st04 , Phum Banla sa'et Sangkat Kmounh Khan Sen Sok , Phnom Penh city, Cambodia.

Seller: YQL (CAMBODIA) INVESTMENT CO.,LTD,
 Address:#40 , st04 , Phum Banla sa'et Sangkat Kmounh Khan Sen Sok , Phnom Penh City, Cambodia.

COMMODITY	FRESH BANANAS	
BRAND/S	YQL	
TRANSPORT DETAILS:		
Destination	DALIAN,CHINA	LOADING AT:
Carrier	CMA	FROM: Kampong Cham Provinos, Cambodia, Trucking
Vessel /VOY	LCRRAINE 20006N	Ho Chi Minh ,Vietnam
ETD	7/3/2020	BY Sea to : Dalian, China

CONTAINER NUMBERS/SEAL NUMBERS	Classification	Quantity (Cartons)	NET WEIGHT (14kg/Carton)	FOB HO CHI MINH UNIT PRICE (USD/CARTON)	TOTAL AMOUNT
GESU9531240K8514205	CLASS A789	44	616		\$296.00
	CLASS B456	200	2800		\$1400.00
	CLASS CL	1296	18144	\$5.50	\$7,128.00
TOTAL FOB HO CHI MINH PORT		1540	21560		\$8,514.00

TOTAL AMOUNT IN WORDS: US DOLLAR EIGHT THOUSAND FIVE HUNDRED AND FOURTEEN ONLY.

Certified true and correct
 YQL (CAMBODIA) INVESTMENT CO.,LTD.



YQL(CAMBODIA)INVESTMENT CO.,LTD.

#40, st04, Phum Banla sa'et Sangkat Kmounh Khan Sen Sok, Phnom Penh City, Cambodia.
TEL:+855-718035039
cilis@126.com

PACKING LIST

SERIES NO. YQL-0017
DATE. 30-Jun-20

Consignee: DALIAN RUIHUA EVERFRESH TRADE CO.,LTD
Address : NANSHAN1910 HOUSE E14 , NO.124 QIQI STREET ZHONGSHAN DISTRICT , DALIAN,CHINA

Notify Party: *****Same as consignee*****

Shipper/Exporter: YQL (CAMBODIA) INVESTMENT CO.,LTD.
Address:#40 , st04 , Phum Banla sa'et Sangkat Kmounh Khan Sen Sok , Phnom Penh city, Cambodia.

Seller: YQL (CAMBODIA) INVESTMENT CO.,LTD.
Address:#40 , st04 , Phum Banla sa'et Sangkat Kmounh Khan Sen Sok , Phnom Penh City, Cambodia.

TRANSPORT DETAILS:		LOADING AT:
Destination	DALIAN,CHINA	FROM: Kampong Cham Province, Cambodia, Trucking
Carrier	CMA	Ho Chi Minh ,Vietnam
Vessel /VOY	LORRAINE 20008N	BY Sea to : Dalian, China

COMMODITY FRESH BANANAS
BRAND/S YQL

CONTAINER NUMBERS/SEAL NUMBERS	Classification	Quantity (Cartons)	NET WEIGHT (14kg/Carton)	WEIGHT
GESU8531240/K8614205	CLASS A789	44		660.00
	CLASS B456	200		3000.00
	CLASS CL	1296	18144	19440.00
GRAND TOTAL		1540	21560	23100.00

PACKING DETAILS/SAY: FRESH BANANAS

Certified true and correct
YQL (CAMBODIA) INVESTMENT CO.,LTD.





YQL(CAMBODIA)INVESTMENT CO.,LTD.

#40. st04. Phum Benla sa'et Sangkat Kmounh Khan Sen Sok, Phnom Penh City, Cambodia.
TEL:+855-718035039
cills@126.com

BILL OF TRUCKING

Document Date: 30-Jun-20
Bill of Trucking No : YQL-0017

Place of Loading: Kampong Cham Province, Cambodia

Shipper/Exporter: YQL (CAMBODIA) INVESTMENT CO.,LTD.

Address:#40 , st04 , Phum Benla sa'et Sangkat Kmounh Khan Sen Sok , Phnom Penh city, Cambodia.

Consignee: DALIAN RUIHUA EVERFRESH TRADE CO.,LTD

Address : NANSHAN1910 HOUSE E14 , NO.124 QIQI STREET ZHONGSHAN DISTRICT , DALIAN,CHINA

ORIGIN	CAMBODIA	Port of discharge: TRAPANG THLONG BORDER CHECK POINT,VIETNAM		
FROM	KAMPONG CHAM,CAMBODIA	TO: Ho Chi Minh City,Viet Nam		
MARKING	DESCRIPTION OF GOODS	QTY	Net Weight	Gross Weight
	FRESH BANANA (HS code : 0803.90.00)	(Boxes)	(14kgs)	(15kgs)
	Packing:14kg/box net	1540	21560	23100.00
	TOTAL:	1540		23100.00
IN WORDS	From Kampong Cham,Cambodia to Vietnam By Truck			
Contract No.:	YQL-0017			
Invoice No.:	YQL-0017			
Vehicle No.:	GESU9631240/K8614205			



Certified true and correct

YQL (CAMBODIA) INVESTMENT CO.,LTD



Appendix 4: Government Agencies, Development Partners and Relevant Stakeholders²¹

General Directorate of Agriculture (GDA) of MAFF plays an important role in promoting the export of the Mangoes in Cambodia. Under GDA, the **Horticulture Department** has developed the horticulture policy aiming at the supporting and further promoting the sub-sector. The GDA supports the sub-sector through providing the technical skill trainings, including the promotion of safe product standards (GAP and organic), and linking producers to markets. **Department of Plant Protection, Sanitary and Phytosanitary (SPS)** is a highly relevant unit for agriculture exports through its role in pest monitoring system management and farm inspection in order to issues SPS certificates to exporting companies.

Under **Ministry of Commerce (MoC)**, the relevant departments and units include:

- **Trade Training and Research Institute (TTRI)** (under General Directorate of Domestic Trade) provides capacity building to relevant government staff and private sector on trade agreement, trade negotiation for both agriculture and non-agriculture products (a total of 16 modules), and other on-demand courses upon SMEs' request (including export procedure, market research, custom, entrepreneurship, exhibition, production, and registration, etc.); conducts researches (mango value chain study in 2016); and plans to develop a trade info centre, which includes an information desk for registration services, QIP, business prototype, tax and custom services, trainings, product development and technology), database for SMEs, and an e-library for MoC consisting of all trade information for both students and SMEs.
- **Department of Exhibition Affairs** (under General Directorate of Trade Promotion) is responsible for organizing and facilitating trade exhibitions in both local and international markets, covering (1) annual forum and exhibition of safe vegetables and fruits in Siem Reap, targeting tourists and hotels (MoC providing free booths to SME upon registration); (2) annual China and ASEAN exhibition in Nang Ning in September, targeting 150 free booths for all kinds of products and SMEs bearing own costs for other expenditures with MoC facilitating the process of getting the sample to the exhibition; (3) annual exhibition in Shanghai in November; (4) annual exhibition in Khun Ming in June; and (5) other exhibitions in other provinces in China.
- **Department of Trade Policies** (under General Directorate of Trade Promotion) has engaged with MAFF in the MoU discussion/negotiation with China authorities on official market access of the Cambodia's fresh agriculture produce to China; is part of the mango working group at MoC, supporting the mango MoU negotiation; and works with development partners on various value chain studies and developing trade policies for specific crops (e.g. draft National Cassava Policy, value chain studies on pepper and cashew nuts, etc.)
- **Department of Import-Export** (under General Directorate of Trade Services) is responsible for issuing Country of Origin (CO) certificate (automated since 2015 with online application and payment, but still needing hard copy as per clients'

²¹ Source: GIZ; Mapping Actors in Trade/Export of Agriculture Produce in Cambodia, 31 July 2020, BDTTrus consultancy

requirement); cooperates with TTRI in providing trainings on CO application to approximately 600-700 logistic professionals; and ensures code of conducts (via a Prakas) of logistic service providers by issuing an ID and certification (2-year with possible renewal).

Ministry of Industry, Science, Technology, and Innovation (MISTI), **Institute of Standards of Cambodia (ISC)** is the key agency responsible for standard development, product certification and product testing. Recently ISC, in cooperation with MAFF, has conducted a study on Keo Romeat mango standard (referring to variances in sizes and grades, adapted from Philippines and USA plus Codex) with farmers in 11 provinces, especially those nearby the Vietnam and Thai borders.

The Department of Research and Extension of **Royal University of Agriculture (RUA)** received the fund support from USAID through USDA to conduct a mango (and cashew nut) value chain study to map out key stakeholders. In addition, RUA is running five Technology Parks (drip irrigation and cover crops), under the full financial support from USAID to support horticulture and livestock development. One of the Technology Parks, which is located in Siem Reap focuses mainly fruit sub-sector. RUA has also contributed to a study under the Japan-ASEAN framework to promote technology especially related to cold chain, storage facilities and packing houses.

Ministry of Economy and Finance (MEF) supports the agriculture sector through tax and custom incentives provided to SMEs and also those engaged in agriculture sector. According to two Sub-Decrees on tax and custom incentives for SMEs issued in late 2018 and early 2019,²² SMEs in agriculture and agro-industry sector among the SMEs who are qualified to entitle a range of benefits including:

- Exemption of income tax for newly registered enterprises for 3 to 5 years
- Exemption of monthly 1% pre-payment of income tax and annual minimum tax during the income tax exemption period
- Incentives for deductible expenditure include a 200% weighted tax-deductible expense for IT-based accounting software and training and staff technical training, and a 150% weighted tax-deductible expense for equipment or new technology that increases productivity
- Exemption of import tax on production equipment, construction equipment, and production inputs

In February 2020, the government developed “SME Sector Rejuvenation Initiative 2020” to launch a **SME Support Fund**. Under this Fund, an SME Bank was established with US\$100 million fund to be provided to SMEs as low interest rate loans. While half of the fund is for non-agriculture SMEs via partnered banks and MFIs, the remaining half is channelled to support SMEs in agriculture and agro-processing sectors through Agriculture and Rural

²² Sub-Decree No. 124 R.N.Cr.BK on tax incentives to SMEs in priority sectors, dated 2 Oct 2018; and Sub-Decree No. 50 R.N.Cr.BK on custom incentive to SMEs, dated 25 Mar 2019.

Development Bank. The loan amount is up to \$300,000 with an interest rate between 5 and 6 percent for working capital and 5.5 and 6.5 percent for investment.

In addition to the above-mentioned government agencies, there are a number of relevant projects, programs and initiatives supporting the trading and exporting of the designated commodities. Besides those of development partners, there are two platforms recently initiated with direct relevance to this study. These include:

- **Grow Asia's Cambodia Partnership for Sustainable Agriculture (CPSA)** is a multi-stakeholder partnership platform aiming at enhancing agriculture inclusiveness and sustainability in Cambodia. Targeting fruits, pepper and other horticulture sub-sector, CPSA conducts researches and offers a platform for networking opportunities, information exchange, and training on technical skill, and stakeholder coordination (e.g., vegetable working group established in 2019). Recently CPSA conducted a rapid value chain study of 5 fruits (banana, mango, longan, dragon fruit, and fragrant) to support the development of a fruit working group.
- **Cambodia Horticulture Investment Platform (CHIP)** recently initiated by a policy makers and private sector with an aim to gather the involvement from all relevant stakeholders in vegetables and fruits sub-sectors. To date, CHIP consists of around 10 members who are private sector (including Longmate, Amru, KOC, etc.), policy makers (MAFF, MEF and MoC), and investors. CHIP is directed by four pillars including supporting the government in trade negotiation with trading partners (like Japan, Korea and other countries), tackling non-tariff barriers through investment in machinery supporting fresh agriculture produce, advocating for government incentives in agro-processing, and linking producers with long-term market access and investment in irrigation. The interest of CHIP in fruits includes mango, pineapple, avocado and passion fruits. By end of 2020, CHIP aims to support its member to export fresh mango under "Rich Farm Asia", a joint venture to export fresh and dried mango to China (targeting 5,000 tonnes to China and Korea in 2020-2021).

Annex 5: List of agents and authorities in Cambodia and China

Government Offices Cambodia

Name of Entity or Company	Contact details
Ministry of Commerce	Director Department of Trade Policy of General Directorate of Trade Promotion Tel: 017 495 091
Ministry of Commerce	H.E Ho Siv Yong - Director Department of Export & Import, in Certificate of Origin Tel: 012 838 909
Ministry of Agriculture, Forestry and Fisheries	General Director of General Directorate of Agriculture Tel: 017 98 48 98
Ministry of Agriculture, Forestry and Fisheries	Director of Department of Plant Protection, Sanitary and Phytosanitary of General Directorate of Agriculture, Tel: 012 325 558
General Department of Customs and Excise	Branch Head of Customs and Excise of Export Department, Tel: 012 871 797

Government Offices for Border Trade China

Office	Province/Region	Contact
Kunming Customs Office	Yunnan	+86 871 63016999 https://kunming.cus-toms.gov.cn
Hekou Entry & Exit Inspection and Quarantine Bureau	Yunnan	+86 873 3426689
Mengla CIQ (Mohan Port)	Yunnan	+86 691 8811030
Pingxiang Customs	Guangxi	+86 771 8520101

Wholesale Markets China

Company	Contact
Shanghai Longwu Fruits and Vegetables Wholesale Trading Market Management Co., Ltd.	wangcx@esenagro.com +86 13501653481 www.lwfruit.com
Guangzhou Jiangnonghui Market Service Management Co., Ltd.	jiangnonghui@outlook.com +86 20 81990213
Shanghai Huizhan Fruit and Vegetable Market Management Co., Ltd.	huizhanguoshu@163.com +86 21 64919766 www.huizhanmarket.com
Jiaxing Haiguangxing Market Management Co., Ltd.	+86 573 82396666/82031520
Guangxi HiGreen Wholesale Market	924511948@qq.com gxhrsyglgs@szap.com +86 771 4979739 www.gxhigreen.com
Kunming Jinmazhengchang Fruit Market	+86 871 5190985 jmzcgsc.cn.china.cn

Appendix 6: Mango MRLs²³

Pesticide Name	MRL (mg/kg)
Abamectin	-- Proposed 0.05
Acephate	0.5 Proposed 0.05
Acequinocyl	-- Proposed 0.01
Acetamiprid	2 Proposed 3
Acibenzolar-S-methyl	-- Proposed 0.06
Albendazole	0.2
Aldicarb	0.02
Aldrin	0.05
Amobam	1
Azinphos-methyl	1
Azoxystrobin	2
Bacillus Cereus Strain BPO1	-- <i>Exempt</i>
Bacillus subtilis QST713	-- <i>Exempt</i>
Bacillus subtilis var. amyloliquefaciens strain FZB24	-- <i>Exempt</i>
Bacillus thuringiensis	-- <i>Exempt</i>
Beauveria bassiana GHA	-- <i>Exempt</i>
Benomyl	2
Bifenthrin	0.1
Binapacryl	-- Proposed 0.01
Bitertanol	0.5
Buprofezin	0.3
Cadusafos	0.02
Carbendazim	2

Pesticide Name	MRL (mg/kg)
Carbofuran	0.02 Proposed 0.01
Carbosulfan	-- Proposed 0.01
Chitosan	-- <i>Exempt</i>
Chlorantraniliprole	-- Proposed 3
Chlordane	0.02
Chlordimeform	0.01
Chlorfenvinphos	-- Proposed 0.01
Chlorobenzilate	-- Proposed 0.01
Chloroneb	-- Proposed 0.01
Chlorothalonil	0.2
Chlorpyrifos	2
Chlorsulfuron	-- Proposed 0.01
Clothianidin	0.02
Coniothyrium minitans	-- <i>Exempt</i>
Coumaphos	0.05
Cyhalothrin	-- Proposed 1
Dalapon	-- Proposed 0.01
DCPA	-- Proposed 0.01
DDT (DDE, DDD)	0.05
Deltamethrin	0.05

²³ Note: Based on GB 2763-2019. "Proposed" means that China has notified the WTO that it plans to add or update this MRL in future National Standards.

Pesticide Name	MRL (mg/kg)
Demeton-S	0.02
Dichlorvos	0.2 Proposed 0.05
Dicofol	-- Proposed 0.01
Dieldrin	0.02
Difenoconazole	1
Diniconazole	2
Dinoterb	-- Proposed 0.01
Diquat dibromide	0.02
Emamectin	-- Proposed 0.05
Endosulfan	-- Proposed 0.05
Endrin	0.05
Epoxiconazole	3
Erwinia amylovora harpin protein	-- <i>Exempt</i>
Esfenvalerate	0.2
Ethametsulfuron-methyl	-- Proposed 0.01
Ethephon	2
Ethoprop	0.02
Etoxazole	-- Proposed 0.5
Famoxadone	0.5
Fenaminostrobin	-- Proposed 0.5
Fenamiphos	0.02
Fenarimol	0.2
Fenbuconazole	0.05
Fenbutatin-oxide	10
Fenitrothion	0.5
Fenpropathrin	5
Fenpropimorph	2

Pesticide Name	MRL (mg/kg)
Fenthion	0.05
Fenvalerate	0.2
Fipronil	0.005
Fluazifop-butyl	-- Proposed 0.01
Fluazifop-P-butyl	-- Proposed 0.01
Fluopyram	0.3
Flusilazole	1
Flutriafol	0.3
Fluxapyroxad	0.5
Fonofos	0.01
Fosthiazate	0.05
Glufosinate-ammonium	0.2
Glyphosate	0.1
Haloxypol	0.02
Heptachlor	0.01
Heptenophos	-- Proposed 0.01
Hexachlorocyclohexane	0.05
Hexachlorocyclohexane, alpha isomer	0.05
Hexachlorocyclohexane, beta isomer	0.05
Hydroprene	-- Proposed 0.01
Imazalil	2 Proposed 2
Imidacloprid	0.05
Indanofan	-- Proposed 0.01
Iprodione	10
Isazofos	0.01
Isocarbophos	0.05
Isofenphos	0.01
Isomate-M	-- <i>Exempt</i>
Isopyrazam	0.06

Pesticide Name	MRL (mg/kg)
Kresoxim-methyl	-- Proposed 0.5
Lambda Cyhalothrin	-- Proposed 1
Mancozeb	1
Metarhizium anisopliae strain F52	-- <i>Exempt</i>
Methamidophos	0.05
Methidathion	0.05
Methomyl	0.2
Methoxychlor	-- Proposed 0.01
Methyl bromide	-- Proposed 0.02
Methyl Parathion	0.02
Metiram	1
Metsulfuron-methyl	-- Proposed 0.01
Mevinphos	-- Proposed 0.01
Mirex	0.01
Monocrotophos	0.03
Myclobutanil	2
Naled	-- Proposed 0.01
Ningnanmycin	0.5
Nosema locustae	-- <i>Exempt</i>
Omethoate	0.02
Paraquat dichloride	0.02 Proposed 0.01
Parathion	0.01
Permethrin	2
Phorate	0.01
Phosfolan	0.03

Pesticide Name	MRL (mg/kg)
osfolan-methyl	0.03
Phosphamidon	0.05
Phoxim	0.05
Picoxystrobin	Proposed 1
Prochloraz	5
Propiconazole	1
Propineb	1
Pyraclostrobin	1
Pyrimethanil	0.1
Saflufenacil	0.01
Sulfotep	0.01
Tebuconazole	3
Terbufos	0.01
Tetrachlorvinphos	-- Proposed 0.01
Thiabendazole	5
Thiamethoxam	0.02
Thiophanate-methyl	-- Proposed 2
Thiram	1
Toxaphene	0.05
Triacntanol	-- <i>Exempt</i>
Triadimefon	1
Triadimenol	1
Trichlorfon	0.2
Trichoderma harzianum, Rifai strain T22	-- <i>Exempt</i>
Tridiphane	-- Proposed 0.01
Trifloxystrobin	0.1
Zineb	-- Proposed 2
Ziram	1

Source: Bryant Chri

