

KINGDOM OF CAMBODIA

Nation Religion King

Ministry of Economy and Finance

No. 387 MEF.BK

Phnom Penh, 22 May 2008

Prakas

on

Customs Valuation of Imported Goods

Senior Minister,

Minister of Economy and Finance

- Having Seen the Constitution of the Kingdom of Cambodia;
- Having Seen Reach Kram No NS/RKT/0704/124 dated 15 July 2004 on the Appointment of the Royal Government;
- Having Seen Reach Kram No 02/NS /94 dated 20 July 1994 promulgating the Law on the Establishment and Organization of the Council of Minister;
- Having Seen Reach Kram No 02/NS/RKM/0196/18 Dated 24 January 1996 promulgating the Law on the Establishment of the Ministry of Economy and Finance;
- Having Seen Reach Kram No NS/RKM/0707/017 dated 20 July 2007 promulgating the Law on Customs;
- Having Seen Anukret No 04 ANKR.BK dated 20 January 2000 on the Establishment and Organization of the Ministry of Economy and Finance;
- Pursuant to the priority task of the Ministry of Economy and Finance

HEREBY DECIDES

Chapter I

Definitions

Praka 1 .

For the purposes of this Prakas :

Brokerage means a cost or an amount charged by brokers or middlemen working to promote a

transaction and often not clearly labelled as representatives of either party. A brokerage charge is only included to the extent that it relates to the sale being valued. Buying commission means a fee paid or payable by the buyer to the buyer's agent for the service of representing the buyer overseas in respect of the purchase of the goods.

Computed value means the value determined in accordance with Chapter VII of this Prakas.

Deductive value means the value determined in accordance with Chapter VI of this Prakas.

Fee means any cost, charge, payment or amount paid or payable in respect of a debt.

General expenses means the direct and indirect costs, charges, and expenses of producing and selling goods for export to Cambodia.

Goods of the same class or kind means imported goods that:

- (a) Are within a group or range of imported goods produced by a particular industry or industry sector that includes identical goods or similar goods in relation to the goods being valued; and
- (b) For the purposes of:
 - (i) Chapter VI, were exported from any country; and
 - (ii) Chapter VII, were produced in and exported from the country in and from which the goods being valued were produced and exported.

Identical goods means imported goods that:

- (a) Are the same in all respects, including physical characteristics, quality, and reputation, as the goods being valued, except for minor differences in appearance that do not affect the value of the goods, and
- (b) Were produced in the country in which the goods being valued were produced; and
- (c) Were produced by or on behalf of the person who produced the goods being valued, but does not include imported goods where engineering, development work, artwork, design work, plans, or sketches undertaken in Cambodia were supplied, directly, or indirectly, by the buyer of those imported goods free of charge or at a reduced cost for use in connection with the production and sale for export of those imported goods.

Price actually paid or payable in relation to any goods means the sum of all amounts actually paid or payable by the buyer to or for the benefit of the seller in respect of the goods.

To produce includes to grow, to manufacture, and to mine.

Selling commission means a fee paid or payable by the seller to the seller's agent for the service of representing the seller overseas in respect of the sale of the goods.

Similar goods means imported goods that :

- (a) Closely resemble the goods being valued in respect of component materials and parts and characteristics and are functionally and commercially interchangeable with the goods being valued having regard to the quality and reputation of the goods and the goods being valued and
- (b) Were produced in the country in which the goods being valued were produced; and
- (c) Were produced by or on behalf of the person who produced the goods being valued : but does not include imported goods where engineering, development work, artwork, design work, plans, or sketches undertaken in Cambodia were supplied, directly or indirectly by the buyer of those imported goods free of charge or at a reduced cost for use in connection with the production and sale for export of those imported goods.

Sufficient information in respect of the determination of any amount, difference, or adjustment, means objective and quantifiable information that clearly establishes the accuracy of the amount, difference, or adjustment.

Transaction value means the value determined in accordance with Chapters II and Chapters III of this Prakas.

Praka 2 .

For the purposes of this Prakas, persons shall be deemed to be related only if:

- (a) They are officers or directors of one another's business; or
- (b) They are legally recognized partners in business; or
- (c) They are employer and employee; or
- (d) Any person directly or indirectly owns, controls, or holds 5 percent or more of the outstanding voting stock or shares of both of them; or

- (e) One of them directly or indirectly controls the other; or
- (f) Both of them are directly or indirectly controlled by a third person; or
- (g) Together they directly or indirectly control a third person. or
- (h) They are members of the same family.

Praka 3 .

For the purposes of this Prakas, charges for interest under a financing arrangement entered into by the buyer and relating to the purchase of imported goods shall not be regarded as part of the Customs value where :

- (a) The charges are distinguished from the price actually paid or payable for the goods; and
- (b) Such goods are actually sold at the price declared as the price actually paid or payable; and
- (c) The buyer, if required, can demonstrate that :
 - (i) The financing arrangement was made in writing;
 - (ii) The claimed rate of interest does not exceed the level for such transactions prevailing in the country where, and at the time when, the finance was provided.

Chapter II

Transaction value as primary basis of valuation

Praka 4 .

The Customs value of imported goods shall be their transaction value, that is, the price actually paid or payable for the goods when sold for export to Cambodia, adjusted in accordance with Chapter III of this Prakas, if :

- (a) There are no restrictions respecting the disposition or use of the goods by the buyer, other than restrictions that:
 - (i) Are imposed by law or the competent Authority of Cambodia; or
 - (ii) Limit the geographical area in which the goods may be resold; or
 - (iii) Do not substantially affect the value of the goods; or
- (b) The sale of the goods or the price actually paid or payable for the goods is not subject to some condition or consideration in respect of which a value cannot be determined, or
- (c) The buyer and seller of the goods are not related at the time the goods are sold for export or, where the buyer and seller are related at that time,

- (i) Their relationship did not influence the price actually paid or payable for the goods; or
- (ii) The importer demonstrates that the transaction value of the goods meets the requirements set out in Article 5 of this Chapter.

Praka 5 .

In a sale between related persons, for the purpose of showing that the relationship did not influence the transaction value, the importer shall produce evidence that the transaction value of the goods being valued, closely approximates the Customs value of other goods exported at the time or substantially at the same time as the goods being valued, being

- (a) The transaction value of identical goods or similar goods in respect of a sale of those goods for export to Cambodia between a seller and buyer who are not related at the time of the sale; or
- (b) The deductive value of identical or similar goods determined in accordance with Chapter VI of this Prakas; or
- (c) The computed value of identical or similar goods determined in accordance with Chapter VII of this Prakas.

Praka 6 .

Where the relationship between the buyer and seller of the goods is considered to have influenced the price actually paid or payable, the Customs shall inform the importer of the reasons, in writing, if so requested and shall provide the importer the opportunity to satisfy the Customs that the relationship did not influence the price.

Praka 7 .

Where Article 5 of this Chapter applies, the importer shall provide the following information:

- (a) The nature of the goods being valued:
- (b) The nature of the industry that produces the goods being valued:
- (c) The season in which the goods being valued are imported:
- (d) Whether a difference in values is commercially significant:
- (e) The trade levels at which the sales take place:
- (f) The quantity levels of the sales:
- (g) Any of the amounts referred to in Chapter III of this Prakas:

(h) The costs, charges, or expenses incurred by a seller when the seller sells to a buyer to whom the seller is not related that are not incurred when the seller sells to a buyer to whom the seller is related.

Praka 8 .

If the Customs value cannot be determined under this Chapter, or if Customs has reason to doubt the truth or accuracy of the declared Customs value and, after having sought further explanation or other evidence the Customs is still not

satisfied that the Customs value can be determined under this Chapter. The Customs, in accordance with the Article 21 of the Law on Customs, may determine the Customs value of the goods by

proceeding sequentially through Chapters IV to Chapters VIII of this Prakas to the first such Chapter of this Prakas under which the Customs value can be determined.

Praka 9 .

On the written request of the importer, the order of consideration of the valuation basis provided for in Chapters VI and Chapters VII of this Prakas shall be reversed in accordance with paragraph (f) Article 21 of the Law on Customs.

Chapter III

Adjustment of price actually paid or payable

Praka 10 .

In determining the transaction value of goods under Chapter II of this Prakas, the price actually paid or payable for the goods shall be adjusted :

(a) By adding amounts, to the extent that each such amount is not otherwise included in the price actually paid or payable for the goods and is determined on the basis of sufficient information, equal to :

(i) Commissions and brokerage, except buying commissions in respect of the goods incurred by the buyer, other than fees paid or payable by the buyer to the buyer's agent for the service of representing the buyer overseas in respect of the purchase of the goods; and

(ii) The packing costs and charges incurred by the buyer in respect of the goods, including the cost of cartons, cases, and other containers and coverings that are treated for customs purposes as being part of the imported goods and all expenses of packing incidental to placing the goods in the condition in

which they are shipped to Cambodia; and

(iii) The value of any of the following goods and services:

(A) Materials, component parts, and other goods incorporated in the imported goods.

(B) Tools, dies, moulds, and other goods utilized in the production of the imported goods.

(C) Materials consumed in the production of the imported goods.

(D) Engineering, development work, artwork, design work, plans, and sketches undertaken elsewhere than in Cambodia and necessary for the production of the imported goods,

Determined in accordance with Article 11 of this Prakas, that are supplied, directly or indirectly, by the buyer free of charge or at a reduced cost for use in connection with the production and sale for export of the imported goods, apportioned to the imported goods in a reasonable manner and in accordance with generally accepted accounting principles;

(iv) Royalties and licence fees, including payments for patents, trademarks, and copyrights in respect of the imported goods that the buyer must pay, directly or indirectly, as a condition of the sale of the goods for export to Cambodia,

exclusive of charges for the right to reproduce the imported goods in Cambodia;

(v) The value of any part of the proceeds of any subsequent resale, disposal, or use of the goods by the buyer that accrues or is to accrue, directly or indirectly, to the seller; and

(vi) The costs of transportation and insurance of, and the loading, unloading, and handling charges, and other charges and expenses associated with the transportation of, the imported goods until the goods have arrived in Cambodia:

(b) By deducting amounts, equal to any of the following costs, charges, or expenses, provided that they are distinguished from the price actually paid or payable :

(i) Any reasonable cost, charge, or expense that is incurred for the construction, erection, assembly, or maintenance of, or technical assistance provided in respect of, the goods after the goods are imported

(ii) Any reasonable cost, charge, or expense that is incurred in respect of the transportation or insurance of the goods within Cambodia and any reasonable cost charge, or expense associated therewith.

(iii) Any Customs duties or other taxes payable in Cambodia.

Praka 11 .

The value of the goods and services described in sub-paragraph (iii) paragraph (a) Article 10 of this

Prakas shall be determined :

(a) In the case of materials, components, parts and other goods incorporated in the goods being valued or any materials consumed in the production of the goods being valued :

(i) By ascertaining :

(A) Their cost of acquisition where they were acquired by the buyer from a person who was not related to the buyer at the time of their acquisition; or

(B) Their cost of acquisition incurred by the person related to the buyer, where the goods were acquired by the buyer from a person who was related to the buyer at the time of their acquisition but who did not produce them; or

(C) Their cost of production where they were produced by the buyer or a person related to the buyer at the time of their production; and (ii) By adding :

(A) The cost of their transportation to the place of production of the goods being valued, and

(B) The value added to them by any repairs or modifications made to them after they were so acquired or produced:

(b) In the case of tools, dies, moulds, and other goods, utilised in the production of the goods being valued :

(i) By ascertaining :

(A) Their cost of acquisition where they were acquired by the buyer from a person who was not related to the buyer at the time they were so acquired; or

(B) Their cost of acquisition incurred by the person related to the buyer, where they were acquired by the buyer from a person related to the buyer at the time they were so acquired but who did not produce them; or

(C) Their cost of production where they were produced by the buyer or a person related to the buyer at the time of their production; and (ii) By adding :

(A) The cost of their transportation to the place of production of the goods being valued; and

(B) The value added to them by any repairs or modifications made to them after they were so acquired or produced; and

(iii) By deducting an amount to account for any previous use of the goods made after the goods were so acquired or produced.

(c) In the case of engineering, development work, art work, design work, plans and sketches, undertaken elsewhere than in Cambodia and necessary for the production of the goods being valued by ascertaining :

- (i) Their cost of acquisition or lease, where they were acquired or leased by the buyer from a person who was not related to the buyer and are not generally available to the public; or
- (ii) Their cost of acquisition or lease incurred by the person related to the buyer, where they were acquired or leased by the buyer from a person related to the buyer, but who did not produce them and are not generally available to the public; or (iii) The cost to the public of obtaining them where they are available generally to the public; or (iv) The cost of production where they were produced by the buyer or a person related to the buyer at the time of their production.

Praka 12 .

Where any adjustment in terms of this Chapter cannot be made because of the lack of sufficient information, the transaction value of the goods being valued cannot be determined under Chapter II of this Prakas.

Chapter IV

Transaction value of identical goods as Customs value

Praka 13 .

Where the Customs value of imported goods cannot be determined under Chapter II of this Prakas, the Customs value of the goods shall be the transaction value of identical goods in respect of a sale of those goods for export to Cambodia if that transaction value is the Customs value of the identical goods and the identical goods were exported at the same or substantially the same time as the goods being valued and were sold under the following conditions:

- (a) To a buyer at the same or substantially the same trade level as the buyer of the goods being valued;
- and
- (b) In the same or substantially the same quantities as the goods being valued.

Praka 14 .

Where the Customs value of imported goods cannot be determined under Article 13 of this Prakas because identical goods were not sold under the conditions described in paragraph (a) and paragraph (b) Article 13 of this Prakas, there shall be substituted the value of identical goods sold under any of the

following conditions:

- (a) To a buyer at the same or substantially the same trade level as the buyer of the goods being valued but in quantities different from the quantities in which those goods were sold; or
- (b) To a buyer at a trade level different from that of the buyer of the goods being valued but in the same or substantially the same quantities as the quantities in which those goods were sold; or
- (c) To a buyer at a trade level different from that of the buyer of the goods being valued and in quantities different from the quantities in which those goods were sold.

Praka 15 .

For the purposes of determining the Customs value of imported goods under Article 13, the transaction value of identical goods shall be adjusted by adding or deducting amounts to account for :

- (a) Commercially significant differences between the costs, charges, and expenses referred to in subparagraph (vi) paragraph (a) Article 10 of this Prakas in respect of the identical goods and those costs, charges, and expenses in respect of the goods being valued due to differences in distances and types of transport.
- (b) Where the transaction value is in respect of identical goods sold under the conditions described in any of paragraphs (a) to paragraphs (c) Article 14 of this Prakas, differences in the trade levels of the buyers of the identical goods and the goods being valued or the quantities in which the identical goods and the goods being valued were sold or both, as the case may be, If each amount can be determined on the basis of sufficient information. Where any such amount cannot be so determined, the Customs value of the goods being valued shall not be determined on the basis of the transaction value of those identical goods under this Chapter.

Praka 16 .

Where, in relation to imported goods being valued, there are two or more transaction values of identical goods that meet all the requirements set out in Articles 13 and Article 15 of this Prakas or where there is no such transaction value but there are two or more transaction values of identical goods sold under the conditions described in any of paragraphs (a) to paragraphs (c) Article 14 of this Prakas that meet all the requirements set out in this Chapter that are applicable by virtue of Article 14 of this Prakas, the Customs value of the goods being valued shall be determined on the basis of the lowest such transaction value.

Chapter V

Transaction value of similar goods as Customs value

Praka 17 .

Subject to Articles 14 to Articles 16 and Article 18 of this Prakas, where the Customs value of imported goods cannot be determined under Chapter IV of this Prakas, the Customs value of the goods shall be the transaction value of similar goods in respect of a sale of those goods for export to Cambodia if that transaction value is the Customs value of the similar goods and the similar goods were exported at the same or substantially the same time as the goods being valued and were sold under the following conditions:

- (a) To a buyer at the same or substantially the same trade level as the buyer of the goods being valued;
- and
- (b) In the same or substantially the same quantities as the goods being valued.

Praka 18.

The Provisions of Articles 12, Articles 13 and Articles 14 of Chapter IV of this Prakas shall apply to this Chapter in respect of similar goods as if every reference in those Articles to “identical goods” were a reference to “similar goods”.

Chapter VI

Deductive value as Customs value

Praka 19 .

Subject to Article 8 and Articles 9 of this Prakas, where the Customs value cannot be determined under Chapter V of this Prakas, the Customs value of the goods shall be the deductive value in respect of the goods.

Praka 20 .

Where the goods being valued or identical goods or similar goods are sold in Cambodia in the condition in which they were imported at or about the same time as the time of importation of the goods being valued, the deductive value of the goods being valued shall be the price per unit in respect of sales described in Article 23 of this Prakas determined in accordance with that Article and adjusted in accordance with Article 24 of this Prakas, at which the greatest number of units of the goods being valued or identical goods or similar goods are so sold.

Praka 21 .

Where the goods being valued or identical goods or similar goods are sold in Cambodia in the condition in which they were imported before the expiration of 90 days after the importation of the goods being valued but are not so sold at or about the same time as the time of that importation, the deductive value of the goods being valued shall be the price per unit in respect of sales described in Article 23, determined in accordance with that Article and adjusted in accordance with Article 24, at which the greatest number of units of the goods being valued or identical goods or similar goods are so sold at the earliest date after the importation of the goods being valued.

Praka 22 .

Where the goods being valued or identical goods or similar goods are not sold in Cambodia in the circumstances described in Article 20 or Article 21, but the goods being valued, after being assembled, packaged, or further processed in Cambodia, are sold in Cambodia before the expiration of 90 days after importation and the importer of the goods being valued requests that this Article be applied in the determination of the Customs value of those goods, the deductive value of the goods being valued shall be the price per unit, in respect of sales described in Article 23, determined in accordance with that Article and adjusted in accordance with Article 24, at which the greatest number of units of the goods being valued are so sold.

Praka 23 .

For the purposes of Articles 20, Articles 21 and Articles 22, the price per unit in respect of any goods being valued or identical goods or similar goods, shall be determined by ascertaining the unit price in respect of sales of the goods at the first trade level after their importation to persons who :

- (a) Are not related to the persons from whom they buy the goods at the time the goods are sold to them; and
- (b) Have not supplied, directly or indirectly, free of charge or at a reduced cost for use in connection with the production and sale for export of the goods, any of the goods or services referred to in Chapter 3 Article 10 paragraph (a) sub-paragraph
- (iii) of this Prakas, At which the greatest number of units of the goods is sold where, a sufficient number of such sales have been made to permit a determination of the price per unit of the goods.

Praka 24 .

For the purposes of Articles 20 to 22, the price per unit in respect of any goods being valued or identical goods or similar goods, shall be adjusted by deducting an amount equal to the sum of:

- (a) An amount, determined in accordance with Article 25, equal to
 - (i) The amount of commission generally earned on a unit basis; or
 - (ii) The amount for profit and general expenses, including all costs of marketing the goods, considered together as a whole, that is generally reflected on a unit basis In connection with sales in Cambodia of goods of the same class or kind as those goods:
- (b) Reasonable costs charges and expenses that are incurred in respect of the transportation and insurance of the goods within Cambodia and reasonable costs, charges, and expenses associated therewith to the extent that an amount for such costs, charges, and expenses is not deducted in respect of general expenses under paragraph (a) of this Article:
- (c) Any Customs duties or other taxes payable in Cambodia, to the extent that an amount for such duties and taxes is not deducted in respect of general expenses under paragraph (a) of this Article:
- (d) Where Article 22 applies, the amount of the value added to the goods that is attributable to the assembly, packaging, or further processing in Cambodia of the goods, if that amount is determined on the basis of sufficient information.

Praka 25 .

The amount considered to be equal to the amount of commission or the amount for profit and general expenses referred to in Article 24 paragraph (a) shall be calculated on a percentage basis and determined on the basis of information prepared in a manner consistent with generally accepted accounting principles that is supplied by or on behalf of the importer of the goods being valued; or Where the information supplied is not sufficient, there can be an examination of sales in Cambodia of the narrowest group or range of goods of the same class or kind as the goods being valued from which sufficient information can be obtained in respect of the amount of commission or the amount for profit and general expenses referred to in Article 24 paragraph (a).

Praka 26 .

Where an amount referred to in Article 24 paragraph (d) in respect of any goods being valued cannot be determined on the basis of sufficient information, the Customs value of the goods cannot be determined on the basis of the deductive value under Article 22.

Chapter VII

Computed value as Customs value

Praka 27 .

Where the Customs value of imported goods cannot be determined under Chapter VI of this Prakas, the Customs value of the goods shall be the computed value in respect of those goods.

Praka 28 .

The computed value of the goods being valued is the sum of amounts equal to:

(a) The costs, charges, and expenses incurred in respect of, or the value of,

(i) Materials employed in producing the goods being valued;

(ii) The production or other processing of the goods being valued, determined on the basis of :

(A) The commercial accounts of the producer of the goods being valued; or

(B) Any other sufficient information relating to the production of the goods being valued that are supplied by or on behalf of the producer of the goods and prepared in a manner consistent with the generally accepted accounting principles

of the country of production of the goods being valued, including, without limiting the generality of the foregoing,

(iii) The costs, charges, and expenses referred to in sub-paragraph (ii) paragraph (a) Article 10 of this Prakas:

(iv) The value of any of the goods and services referred to in sub- paragraph (iii) paragraph (a) Article 10 of this Prakas, determined and apportioned to the goods being valued as referred to in that Chapter, whether or not such goods and services have been supplied free of charge or at a reduced cost:

(v) The costs, charges, and expenses incurred by the producer in respect of engineering, development work, artwork, design work. plans, or sketches undertaken in Cambodia that were supplied, directly or indirectly, by the buyer of the

goods being valued for use in the production and sale for export of those goods to the extent that such elements are charged to the producer of the goods, apportioned to the goods being valued as referred to in Chapter III Article 10 paragraph (a) sub-paragraph (iii) of this Prakas:

(b) The amount, determined in accordance with Article 29 of this Prakas, for profit and general expenses, generally reflected in sales for export to Cambodia of goods of the same class or kind as the goods being valued, made by the producers of the goods to buyers in Cambodia who are not related to the producers from whom they buy the goods at the time the goods are sold to them.

Praka 29 .

The amount of profit and general expenses referred to in paragraph (b) Article 28 of this Prakas shall be calculated on a percentage basis and determined on the basis of information prepared in a manner consistent with generally acceptable accounting principles of the country of production of the goods being valued and that is supplied :

(a) By or on behalf of the producer of the goods being valued; or
(b) Where the information supplied by or on behalf of the producer of the goods being valued is not sufficient information, by an examination of sales for export to Cambodia of the narrowest group or range of goods of the same class or kind from which sufficient information can be obtained.

Chapter VIII

Residual basis of valuation

Praka 30 .

Where the Customs value of imported goods cannot be determined under Chapter VII of this Prakas, it shall be determined on information available in Cambodia on the basis of a value derived from the methods of valuation set out in Chapters II to VII of this Prakas interpreted in a flexible manner and reasonably adjusted to the extent necessary to arrive at a Customs value of the goods.

Praka 31 .

A Customs value shall not be determined on the basis of

(a) The selling price in Cambodia of goods produced in Cambodia; or

- (b) A basis which provides for the acceptance of the higher of 2 alternative values; or
- (c) The price of goods on the domestic market of the country of exportation; or
- (d) The cost of production, other than computed values that have been determined for identical or similar goods in accordance with Chapter VII of this Prakas; or
- (e) The price of goods for export to a country other than Cambodia, unless the goods were imported into Cambodia; or
- (f) Minimum customs values; or
- (g) Arbitrary or fictitious values.

Chapter IX

Transitional Provisions

Praka 32 .

In accordance with the provision of Article 78 of the Law on Customs, Agreement on implementation of Article 7 of the General Agreement on Tariffs and Trade 1994 and the interpretative notes of the agreement which is the Annex of this Prakas, the Customs and Excise Department may request for approval from the Ministry of Economy and Finance in order to temporarily delay the implementation of fully or partially the provision of this Prakas on some imported goods which the Customs and Excise Department consider as the sensitive goods or high risk goods.

Chapter X

Final Provisions

Praka 33 .

Delegate of the Royal Government in charge of Customs and Excise Department, Secretary General, Director of Cabinet, Director of the Department and involved units within the Ministry of Economy and Finance; including personnel and institutions concerned shall carry out the provisions of the s effectively from the signatory date.

Senior Minister,

Minister of Economy and Finance

Signature

Keat Chhon

C.C :

- Ministry of the Royal palace
- Secretariat General of the Senate
- Secretariat General of the National Assembly
- Cabinet of Samdech Akka Moha Sena Padei Techo **Hun Sen** Prime Minister of the Kingdom of Cambodia
- Council of Ministers “To be informed”
- Customs and Excise Department
- As Praka 33
- Cambodia Chamber of Commerce “For publicized cooperation and implementation”
- Official Journal
- Document – Archive