

Government of the Republic of the Union of Myanmar

Ministry of Planning and Finance

Customs Department

Notification No. 28/2024

The 13th Waxing of Tazaungmone, 1386 M.E.

(13 November 2024)

Imposition of Redemption Fines

The Director General of the Customs Department, the Ministry of Planning and Finance, in exercise of the powers conferred under subsection (b) of section 43 of the Sea Customs Act, hereby issues this notification.

1. When subsequent exportation of compensating products which are processed by the raw materials and packaging materials imported by CMP (Cutting, Making and Packaging) system, it is liable to pay redemption fines under Annex (a) for renewal of post-expiry period and Annex (b) for home use.
2. This notification shall take effect commencing from 1 December 2024.

Thein Swe
Director General

Letter No.33-Wa Hta/2024(2874)

Date: 13 November 2024

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All Township Level Customs Departments

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The Union of Myanmar Federation of Chambers of Commerce and Industry

(UMFCCI) (sent it for further circulation to affiliated associations with request)

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Imposition of Redemption Fines

No.	Post-Expiry Period	Redemption Fines
1.	1 month to 3 months	2 % of Customs Duties
2.	3 months to 6 months	3 % of Customs Duties
3.	6 months to 9 months	5 % of Customs Duties
4.	9 months to 12 months	20 % of Customs Duties

Imposition of Redemption Fines

Description	Redemption Fines
Home use converted from goods imported under Customs procedures relating to CMP (Cutting, Making and Packaging)	Duties and Taxes + 1 AV