

GOVERNMENT OF THE REPUBLIC OF THE UNION OF MYANMAR
MINISTRY OF FINANCE AND REVENUE
CUSTOMS DEPARTMENT



5th TIME RELEASE STUDY REPORT (2025)

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Foreword

Being a member of the World Trade Organization (WTO), the average release time for clearance of imports, specifically referenced in Article 7.6 of the WTO TFA, shall be measured and published. Furthermore, as a member of the World Customs Organization, it is essential to implement trade facilitation through modernized, simplified and harmonized procedures which is the priority initiative of the WCO. TRS has been recognized as an effective performance measurement tool as a way forward.

In Myanmar, TRS was conducted in 2014, 2019, 2021 and 2023 respectively. This study, 2025 TRS, was surveyed at Yangon Air Cargo Terminal (Yangon) and Asia World Port Terminal (Yangon) in October 2025.

Myanmar Customs endeavored to work with Other Government Agencies and representatives of the private sectors ensuring the greatest transparency and effectiveness of cargo clearance procedures. Indeed, it would be provided to achieve more foreign investment and help to foster economic growth. Conducting the TRS periodically indicated that the engagement in dialogue and cooperation between the Customs and OGA has been enhanced.

I would like to take this opportunity to extend my gratitude to WCO TRS contact points for their support in order to apply the WCO's online software for Time Release Study. My sincere appreciation goes to those who have invested their time and effort in conducting this study. And also, I would like to congratulate the National Working Group members and concerned officials for their hard work in undertaking this study.

Thein Swe

Director-General of Customs

Acknowledgements

The Customs Department under the Ministry of Finance and Revenue in Myanmar conducted a detailed analysis of the Time Release Study (TRS) according to WTO TFA.

Under the instruction of the Director-General of Myanmar Customs Department, this study was monitored and supervised by the Director of the International Affairs Division collaborating with the 5th TRS Working Group's Leaders; Director of the Export/Import Control Division and Director of the Preventive Division.

The survey was conducted in accordance with the WCO Time Release Guide of the World Customs Organization. The processes were established, questionnaires were developed, and results were calculated by using the WCO TRS Software. The National Working Group would like to express our sincere gratitude to experts from the World Customs Organization (WCO) for providing the User IDs necessary to access the TRS Software.

The National TRS Working Group also extends its thanks to representatives from relevant government agencies and the private sector within the trading community for their valuable discussions and contributions toward the successful implementation of the survey process.

Furthermore, the National TRS Working Group would like to convey its heartfelt appreciation to the International Affairs Division and each officer for providing essential support and administrative arrangements, which facilitated the smooth and successful completion of this Time Release Study (TRS) report.

National Working Group Members

Abbreviations

ASEAN	Association of Southeast Asian Nations
AWPT	Asia World Port Terminal
B/L	Bill of Lading
CB	Customs Broker
CEPT	Common Effective Preferential Tariff
C/T	Container
DL	Delivery List
DMF	Manifest submission (Sea)
D/O	Delivery Order
HAWB	House Air Waybill
HS	Harmonized System
LCL	Less than Container Load
MACCS	Myanmar Automated Cargo Clearance System
MAWB	Master Air Waybill
MCD	Myanmar Customs Department
M/F	Manifest
MIP	Myanmar Industrial Port
MOPS	MACCS Online Payment System
NSW	National Single Window

OGAs	Other Government Agencies
P/O	Payment Order
RO	Release Order
SAD	Shipping Agency Department
TFA	Trade Facilitation Agreement
TRS	Time Release Study
ULD	Unit Load Device
WCO	World Customs Organization
WTO	World Trade Organization
YACL	Yangon Air Cargo Terminal

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Executive Summary

Background and Methodology

1. In accordance with Article 7.6 of the World Trade Organization's Trade Facilitation Agreement (WTO-TFA), member countries are required to measure and publish the average release time for the clearance of imports and exports. Consequently, the Myanmar Customs Department conducted a Time Release Study (TRS) to analyze and reduce processing durations. The study focused on import procedures at two major trade gateways in Yangon: Asia World Port Terminal (AWPT) and the Air Cargo Terminal (YACL). These locations utilized the Myanmar Automatic Cargo Clearance System (MACCS) for customs operation. To maintain international standards of efficiency, the assessment was executed in accordance with the World Customs Organization (WCO) TRS guidelines and supported by specialized WCO TRS software."

Key Findings

2. The study revealed that the total average duration for the entire cargo release process at AWPT is 4 days, 5 hours, and 10 minutes, compared to 2 days, 20 hours, and 59 minutes at YACL. Since the 2023 Time Release Study was conducted specifically at the Myanmar Industrial Port (MIP), the average release times for AWPT in this 2025 study are compared against the data from 2021. The following charts and tables illustrate the comparative analysis of average cargo release times at AWPT and YACL based on the field survey outcomes.

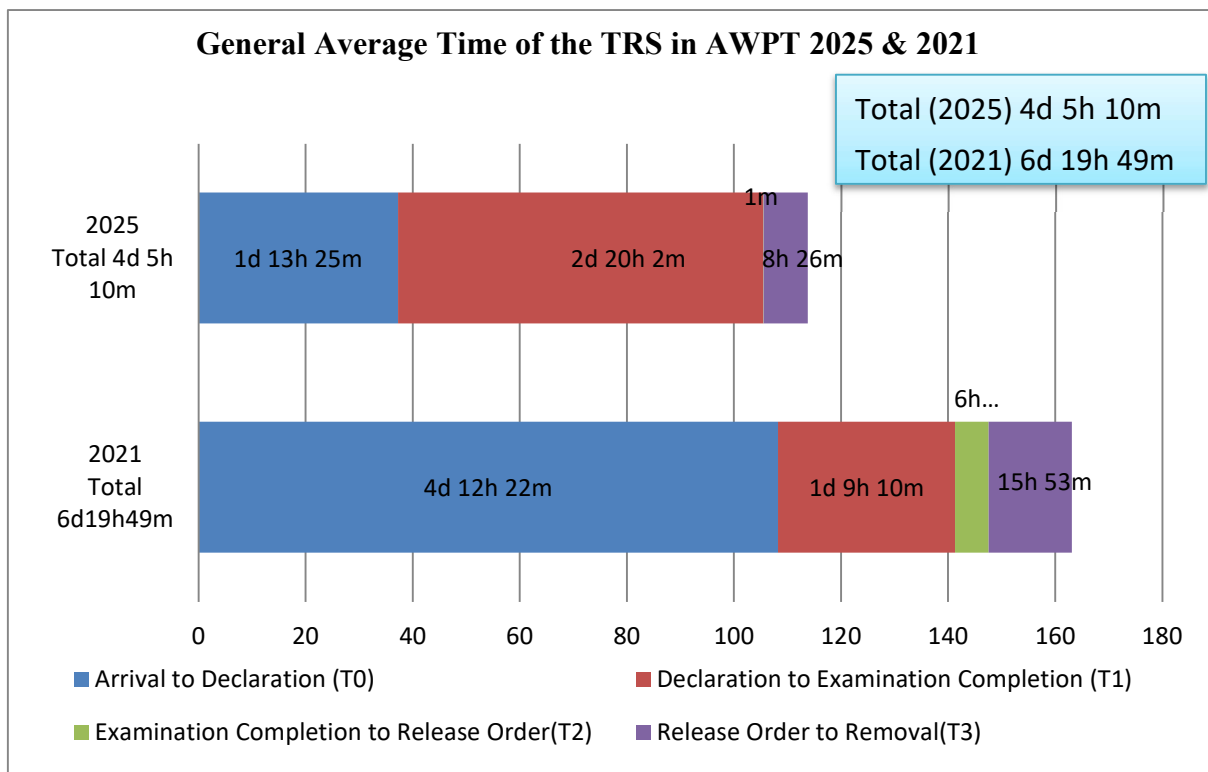


Chart 1: General Average Time for AWPT in 2025 TRS & 2021 TRS

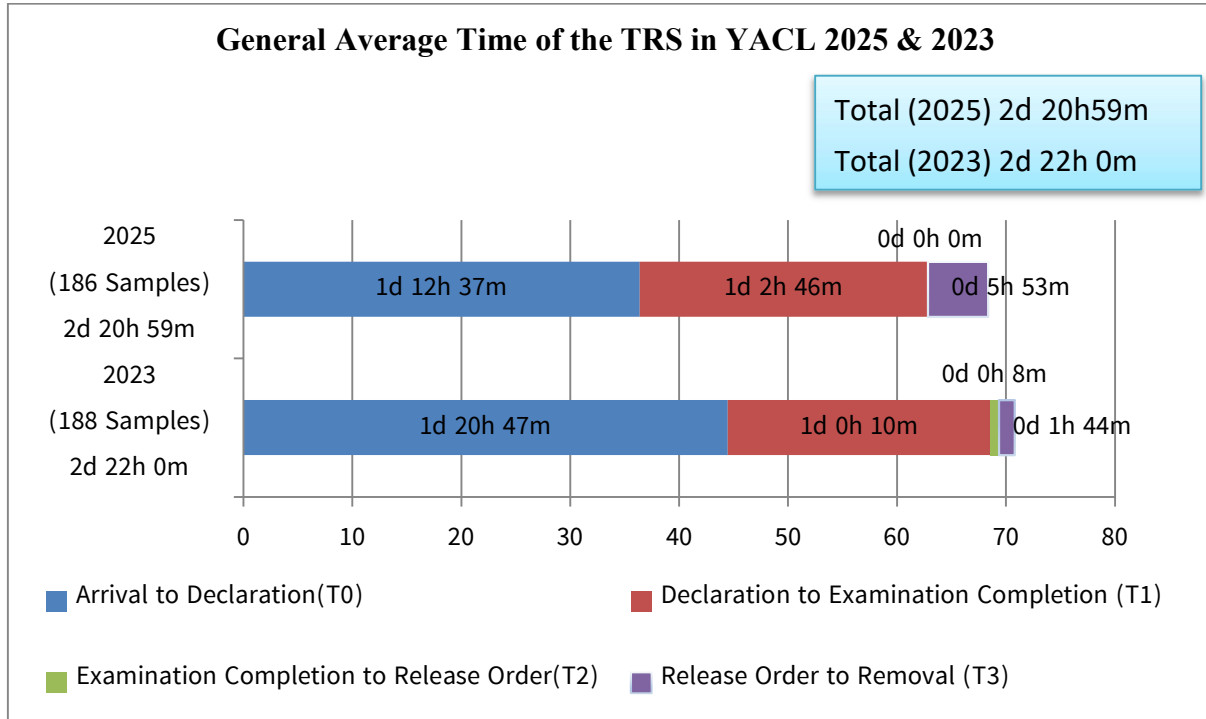


Chart 2: General Average Time for YACL in 2025 TRS & 2023 TRS

3. The major operational difference between AWPT and YACL is that both the documentary examination and physical cargo inspection are conducted at a single location by the Customs Broker (CB) or the Importer through the MACCS system at YACL. For cargo cleared at AWPT, documentary examinations for import declarations are processed at the Customs Headquarters, while physical inspections are carried out separately at the port terminal.

4. To facilitate the digital payment of duties and taxes through the MACCS system, the Customs Department implemented the MACCS Online Payment System(MOPS) in April, 2023. This interface ensures interoperability with prominent financial institutions, including Ayeyarwady Bank, Myanmar Economic Bank, and Kanbawza Bank, via mobile and web-based platforms. The MOPS framework supports two primary modalities: Direct Payment (real-time remittance utilizing ID/ED Number) and Deposit Payment (facilitating the replenishment of dedicated deposit accounts). These services are available 24/7, including holidays, significantly accelerating/expedited the duty payment process and effectively reducing overall processing delays.

5. It is observed that all goods requiring an import license must obtain prior approval before the arrival of the goods in Myanmar. For most items requiring recommendations from Other Government Agencies (OGAs), these approvals are obtained either before the declaration is submitted or applied for after the Release Order (RO) has been issued/ either prior to the submission of the import declaration or following the issuance of the Release Order (RO). Since this survey measures the duration from the time goods arrive at the port until their physical release, the pre-arrival licensing phase is excluded from the scope of the timeframes measured in this Time Release Study (TRS).

Considerations

6. Based on the 2025 survey findings, the following factors should be taken into consideration:

- (a) While the Myanmar Automated Cargo Clearance System (MACCS) facilitates 24/7 data submission of Import/Export Declarations by the customs broker or importers and transport-related data metrics by YACL and AWPT, a temporal gap might persist between electronic submission and the commencement of official Customs verification.
- (b) The implementation of the MOPS (MACCS Online Payment System) for duty payments and the availability of sufficient Deposits can lead to variations in the time elapsed between the completion of physical inspection and the final issuance of the Release Order (RO).

Recommendations

7. To address the key findings, the following recommendations are proposed:

- (a) **Continuous Review of OGA and Private Sector Performance:** It is essential to continuously study and monitor the activities of Other Government Agencies (OGAs) and the Private Sector within the trade community. Factors that impact trade lead times must be identified and addressed through coordinated efforts.
- (b) **Training and Awareness Program for the Trade Community:** Awareness programs and training should be conducted for all stakeholders, including Customs Brokers and Importers. This includes providing awareness on TRS (Time Release Study) for customs clearance agents, holding periodic seminars, and utilizing media channels to raise awareness within the trade environment.
- (c) **Implementation of International Standards and WTO TFA:** It should be continued the periodic implementation of provisions under the WTO Trade Facilitation Agreement (TFA) and international standards. By adhering to these standards, it will be possible to identify and eliminate bottlenecks identified in this study—such as delays in entering import data into the MACCS system or other procedural hurdles within OGA or Customs workflows—that were identified in this study.

Government of the Republic of the Union of Myanmar

Ministry of Finance and Revenue

Customs Department

The Report of the 5th Time Release Study (2025) in Myanmar

I. Introduction

1. Myanmar Customs Department under the Ministry of Finance and Revenue has been conducting the customs service in line with the modernized international customs best practices. Trade facilitation as well as the role of Customs is crucial for the economic integration of the ASEAN region.
2. In Myanmar Customs, MACCS was introduced as part of the project for National Single Window (NSW) in November 2016 and led to the facilitation of trade. Moreover, the WTO TFA was signed and it entered into force in 2017. The TFA sets out the measures for effective cooperation between customs and other appropriate authorities on trade facilitation and customs compliance issues.
3. According to Article 7.6 of the WTO Trade Facilitation Agreement (TFA), customs administrations shall endeavor to conduct Time Release Studies (TRS). Myanmar Customs Department conducted the 5th Time Release Study (5th TRS) at two selected areas, namely the Asia World Port Terminal and the Yangon Air Cargo Terminal (YACL) from 27th to 31st October, 2025.
4. The 2025 TRS was conducted by using the online software of the WCO officially. This study is significant in identifying bottlenecks in trade procedures and promoting international trade and economic growth in the country.

II. Rationale for the Study

5. According to Article 7.6 of the WTO Trade Facilitation Agreement (TFA), the Myanmar Customs Department prioritized and implemented the 5th TRS in order to facilitate the release of goods.

III. Objective of the Study

6. This Study has been undertaken to:
 - (a) Measure the average time it takes for goods to be cleared between the arrival of goods at the point of entry and their final release by Customs authorities;
 - (b) Identify where bottlenecks or obstacles within the clearance workflow and possible reasons for delays;
 - (c) Determine opportunities for improvement and recommend possible remedies to increase Customs efficiency enhancing trade facilitation.

IV. Scope and Methodology

7. The 2025 TRS conducted in Myanmar followed the WCO TRS methodology. The Study was divided into four core phases, followed in a sequential manner until the Study was concluded. The methodology is summarized in the following image.

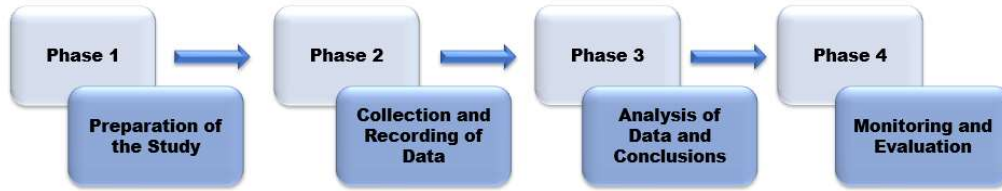


Figure 1: TRS Methodology

V. Time Release Study at Asia World Port Terminal

8. Asia World Port Terminal (AWPT) is located in Ahlone Township, Yangon Region. Time Release Studies (TRS) were conducted at AWPT in 2014, 2019, and 2021, followed by a study at the Myanmar Industrial Port (MIP) in 2023. In this year 2025, the survey was conducted again at AWPT. Customs declarations for all cargo at AWPT are processed through the MACCS (Myanmar Automatic Cargo Clearance System). Based on Risk Management analysis in the MACCS system, there are three channels for cargo inspection: the Green Channel, the Yellow Channel and the Red Channel.

9. The operating hours for the Customs Department (Headquarters) are from 09:30 to 16:30 on business days. However, to facilitate the inspection and release of imported goods at AWPT, services are provided on Business Days from 09:30 to 18:00 and on Saturdays from 10:00 to 14:00. The cargo clearance process at AWPT is as follows:

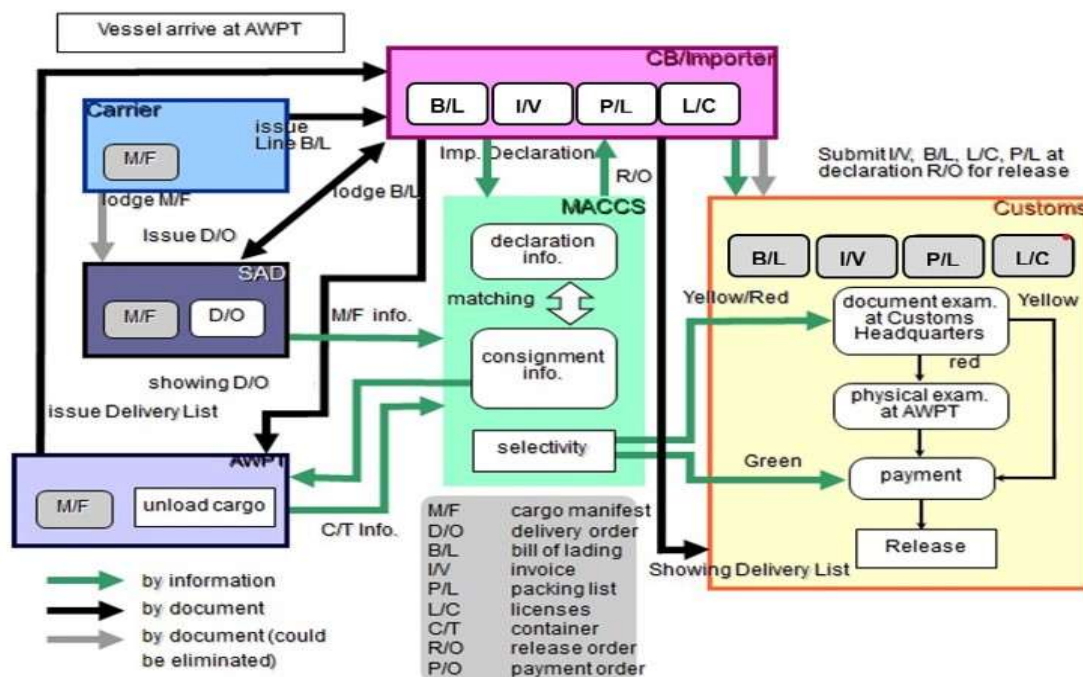


Figure 2: Process Flow Chart of AWPT

10. The figure above is further explained as follows:

- (a) In accordance with Myanmar's regulatory framework, import licenses/ permits must be generally acquired before the arrival of goods. Therefore, these pre-arrival formalities are excluded from the scope of this study, as they do not statistically impact the duration between cargo arrival and final Customs release."
- (b) Prior to the commencement of Customs formalities, the declarant (CB or importer) is responsible for obtaining the carrier-issued Bill of Lading.
- (c) Before entry of the vessel, the shipping line that transports the goods submits the Manifest (M/F) information to the Myanmar Port Authority, the Shipping Agency Department (SAD).
- (d) After receiving the M/F information, SAD inputs the information to MACCS by using MFR Service and registers the arrival date by using DMF Service.
- (e) MACCS generates consignment information for each bill of lading (B/L).
- (f) CB or importer lodges a hard copy of B/L to SAD and gets Delivery Order (D/O) from SAD.
- (g) AWPT unloads the container. Then AWPT inputs the discharged container (C/T) information into MACCS for each respective B/L utilizing the M/F data for verification. This synchronization allows MACCS to generate a 'Ready to Import Declaration' status, notifying the declarant that the cargo is eligible for the next phase of the clearance workflow.
- (h) CB or importer lodges the electronic import declaration based on the B/L information into MACCS.
- (i) Upon receiving the declaration information from CB or importer and consignment information from the SAD and AWPT, the MACCS system executes an automated risk assessment. Based on predefined selection criteria, the system systematically categorizes the import declarations into the Green, Yellow, or Red channels to determine the appropriate clearance and inspection protocols."
 - (i) In the case of the Green Channel, if the Customs Broker (CB) or Importer has a sufficient balance in their MACCS deposit account to cover duties and taxes, they can immediately receive the Release Order (RO) notification from the MACCS system. If the deposit balance is insufficient, the user needs to add more funds to the account to proceed. In the other way, if the CB or Importer does not have sufficient balance in their deposit account, they can pay duties and taxes using a Payment Order. After submitting the Payment Order to Customs, the Customs Officer will verify, confirm the amount and complete the payment process. Then, RO notification will be released once the confirmation is shown in the system.
 - (ii) In the case that the yellow channel is selected, the designated appraiser at the Customs Headquarters conducts a document examination whether the

declaration is adequate and correct, in terms of HS code, duty rate, customs value and licenses. If physical examination is not needed, the payment and RO process will be proceeded. On the other hand, there may be some cases which are changed from yellow to red channel if the appraiser assumes that those goods are needed to be examined in details.

- (iii) For the declaration selected for the red channel, the designated appraiser conducts a document examination at the Customs Headquarters and physical examination will be conducted at AWPT where the consignment is located. Once the examination is completed, payment and RO process will proceed.
- (j) Once fiscal obligations and system checks are finalized, MACCS generates an electronic Release Order (RO). This allows the Importer or CB to obtain a Delivery List (DL) from AWPT to facilitate cargo withdrawal. It is no more necessary to get the manual signature of the customs officer on RO.

Results of the Study and Key Performance Indicators (KPIs)

11. During the survey period at AWPT, a total of two hundred and ten (210) customs declarations were registered for survey. Among them, the total number of returned survey forms was two hundred and five (205). Among them, two hundred and two (202) forms were selected as having sufficient and accurate data for this study. The TRS result for 2025 at AWPT is mentioned in the chart below.

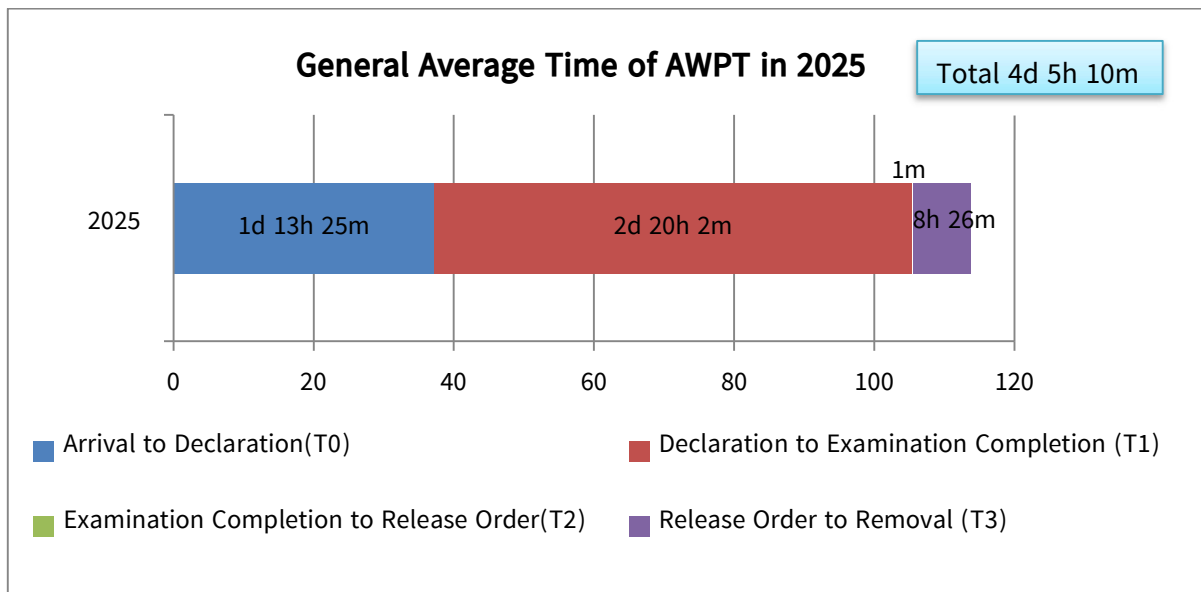


Chart 3: General Average Time for AWPT in 2025 TRS

12. For the goods which are controlled by OGAs, there was less difference from ordinary goods.

- (a) Import license issued by the Trade Department under the Ministry of Commerce (MOC) is needed before the arrival of the goods in Myanmar,
- (b) Approvals/permissions by some other OGAs are needed for some goods before declaration,

- (c) Some are needed before RO, and
- (d) Some are needed after RO (before distribution).

13. The Time Release Study (TRS) measures the duration starting from the arrival of goods until their release from the Customs controlled area. It is necessary to obtain permissions from OGAs either prior to the arrival of goods or after they have been released from the port. It means that the time taken to apply for and receive approval from OGAs does not impact the TRS results. The results about the OGAs are illustrated in the chart below:

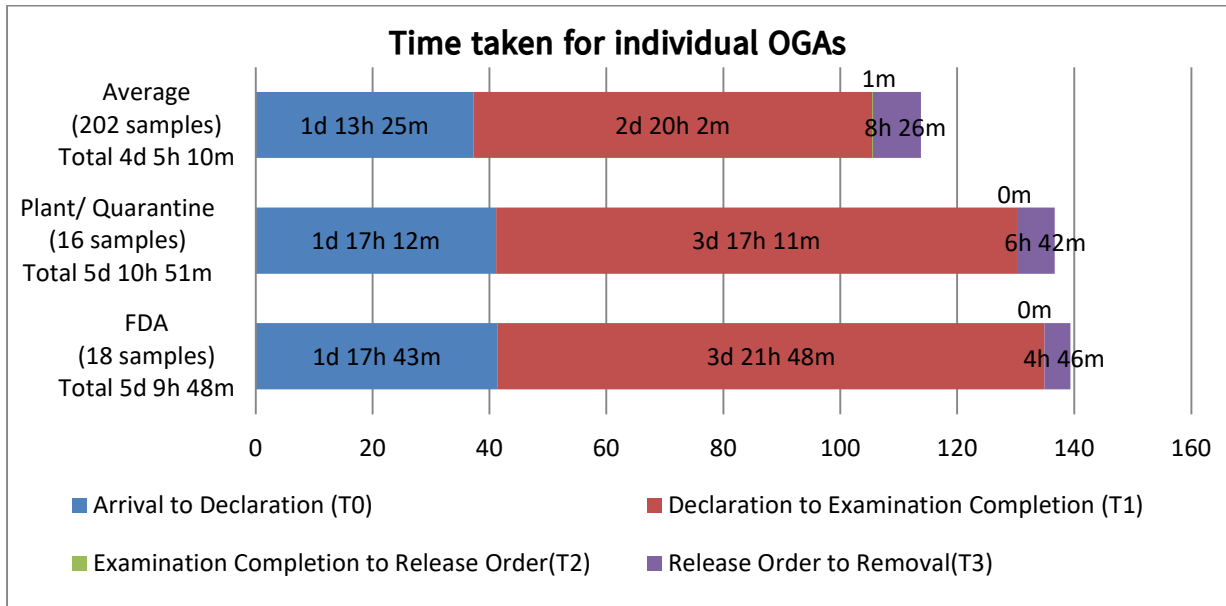


Chart 4: OGA Declarations Results in AWPT

14. In Myanmar, since CEPT consignment is considered high risk, MACCS selects selectivity to either yellow channel or red channel only. In the 5th TRS survey, goods except medicine and other restricted cargoes are allowed to be released as the original selectivity. CEPT results are indicated in the chart below.

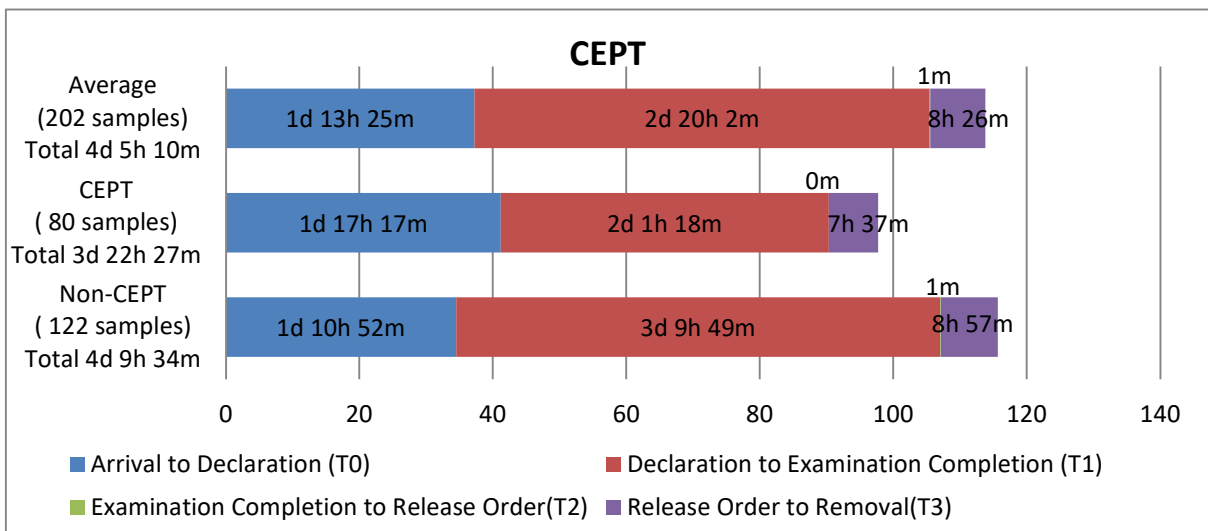


Chart 5: CEPT Declarations Results in AWPT

Analysis and Findings

15. The total average time taken from the arrival to the release of goods is 4 days, 5 hours and 10 minutes. This timeline is predominantly influenced by the T0 and T1 intervals. Out of 202 samples, 119 were routed through yellow channel and 83 were through red channel. The yellow channel requires a documentary examination prior to release of cargo, whereas the red channel necessitates a comprehensive physical inspection. The results of the different selectivity at AWPT are indicated in the chart below.

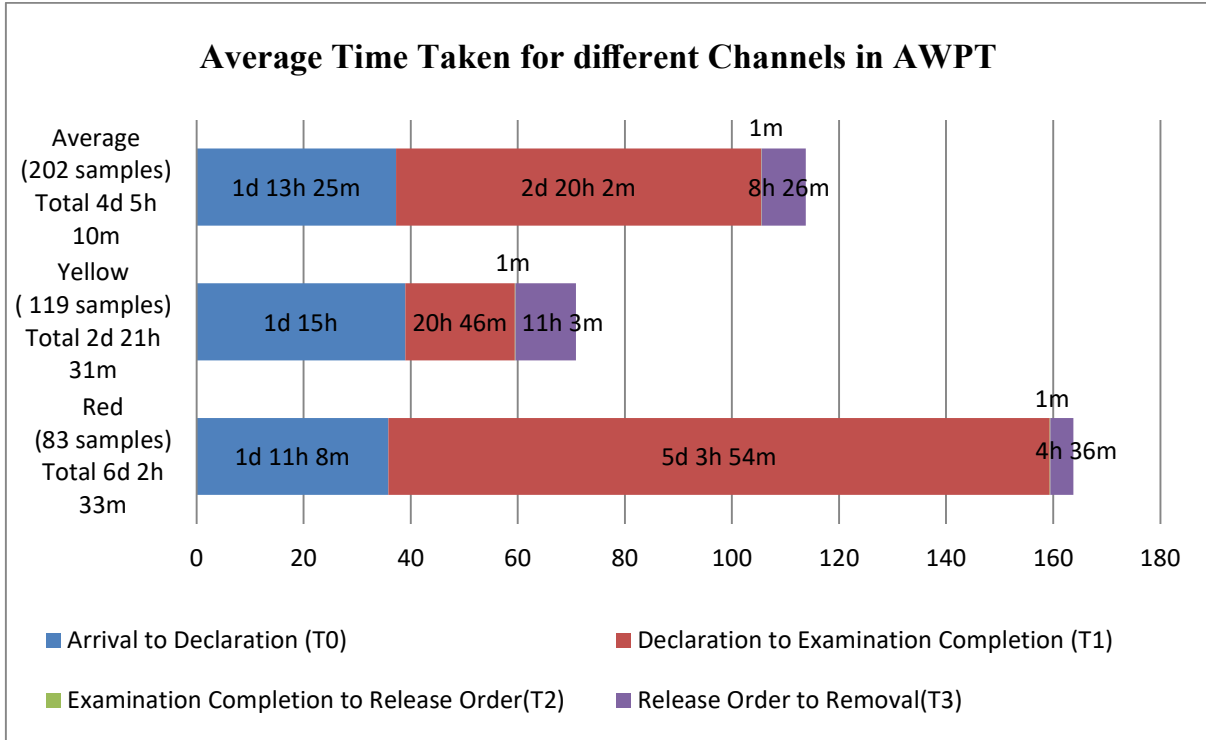


Chart 6: Average Time Taken for different Channels in AWPT

16. The following analyses and findings were highlighted:

(a) T0, 'Arrival to Declaration'

- a.1 Since the implementation of the MACCS system, Customs Brokers (CB) and Importers have become increasingly proficient in lodging Electronic Import Declarations, resulting in significantly faster processing times. A significant improvement in the flow of goods has been the reduction of the T0 phase. It has been observed that T0 processing times can be further minimized because CBs and Importers are now able to submit Import Declarations even before the arrival of the goods. Another significant advancement brought about by the MACCS system is the transition to electronic inspection for both Import Declarations and the Manifest (M/F). The Shipping Agency Department (SAD) retrieves the Manifest from the shipping line and enters the data into the system. SAD then inputs this M/F information into the MACCS system and registers the vessel's arrival via the DMF Service. Furthermore, once containers are discharged from the vessel at the AWPT port, the port authorities update the container status directly into the MACCS system.

- a.2 While the Shipping Agency Department (SAD) is issuing Delivery Orders (D.O.) within the same day, delays often occur because certain Customs Brokers or Importers wait to collect a number of orders simultaneously rather than processing them individually upon completion.
- a.3 In Yangon port, free storage time for container cargo is granted up to seven days. It aims to resolve the time delays in obtaining the import licenses for importers/exporters, endorsements from the relevant departments, and waiting for documents required for customs clearance procedures. The escalating demurrage charges for consignments exceeding this threshold are applied at graduated rates per MPA regulations to discourage prolonged container storage. Time delay is not related to the submission of import declaration within the free storage period (7) days but it may have an effect on the length of time depending on the actions of the CB or importer.
- a.4 Since CB or Importers can only submit declarations once they have obtained all necessary and complete documentation, this requirement often leads to delays in the process.
- a.5 Some of the MACCS system users may lack access to the latest information and comprehensive knowledge regarding the system. Therefore, implementing training programs for all MACCS users, particularly for new members, would effectively reduce preparation time and improve overall efficiency.

(b) T1, 'Declaration to Examination Completion'

- b.1 After the introduction of MACCS, CB or importer submitted the import declaration to MACCS twenty-four hours a day, seven days a week (24/7). Some declarations were lodged outside of working hours which may result in delay.
- b.2 MACCS executes a precise selection of channels based on the risk management mechanism. MACCS selects high risk import declarations, such as license-controlled goods or goods for which preferential treatment is applied, into yellow or red channel.
- b.3 Delays may occur due to the need to obtain necessary endorsements or approvals, document corrections in certain cases, and the completion of required inspections."

(c) T2, 'Examination Completion to Confirmation of RO by Customs'

- c.1 After the introduction of MACCS, CB could select either the P/O or the deposit account of MACCS. If the CB or importer uses a deposit account which has enough funds for duties and taxes, the payment process will be completed instantly. It leads to a reduction in the total release time. On the other hand, it could take more time if the deposit is insufficient and the importer is not well prepared for the P/O, even though the P/O procedure was chosen.

- c.2 The MACCS Online Payment System, which is a duty and tax payment process in MACCS, allows both Direct Payment (direct payment with ID/ED No.) and Deposit Payment (replenishment of money to the deposit account) processes (24/7) to reduce the time delay.
- c.3 According to this 5th TRS Survey, CB or importer has deposited a sufficient amount for customs duties and taxes, and it has been found that the time delay in completing the customs inspections process has been reduced.

(d) T3, 'Release Order to Removal'

- d.1 Delay may occur due to difficulties in hiring trucks and traffic congestion within the port area.
- d.2 In the case of LCL (Less than Container Load) cargo, the process of unstuffing the container at the AWPT terminal is only carried out when all relevant parties Customs, Shipping Lines, Customs Brokers (CB) or Importers, and the Port Authority team are present. Consequently, even if some CBs or Importers have already cleared the Green or Yellow channels and obtained their Release Order (RO), they can only retrieve their goods on the day the container is actually opened. This delay significantly impacts the results of the survey (Time Release Study).
- d.3 In the case of FCL cargoes with a large number of containers, taking (2) days or more to take the goods out of the port due to trucking shortages significantly impacts the survey results.
- d.4 For certain Customs Brokers and Importers—even when a Release Order (RO) has been issued under the Green or Yellow Channel—delays occur because they fail to collect the cargo promptly. These delays, often caused by warehouse capacity issues or labor shortages, directly affect the overall timeframes recorded during the survey.

Comparison between 2025 TRS and 2021 TRS in AWPT

17. Since the 2023 Time Release Study (TRS) was conducted at the MIP Port, the average release time for the current 2025 study, which was conducted at the AWPT Port is compared against the average release time recorded at the AWPT Port in 2021. The comparison between the 2025 TRS and the 2021 TRS is illustrated in the chart below:

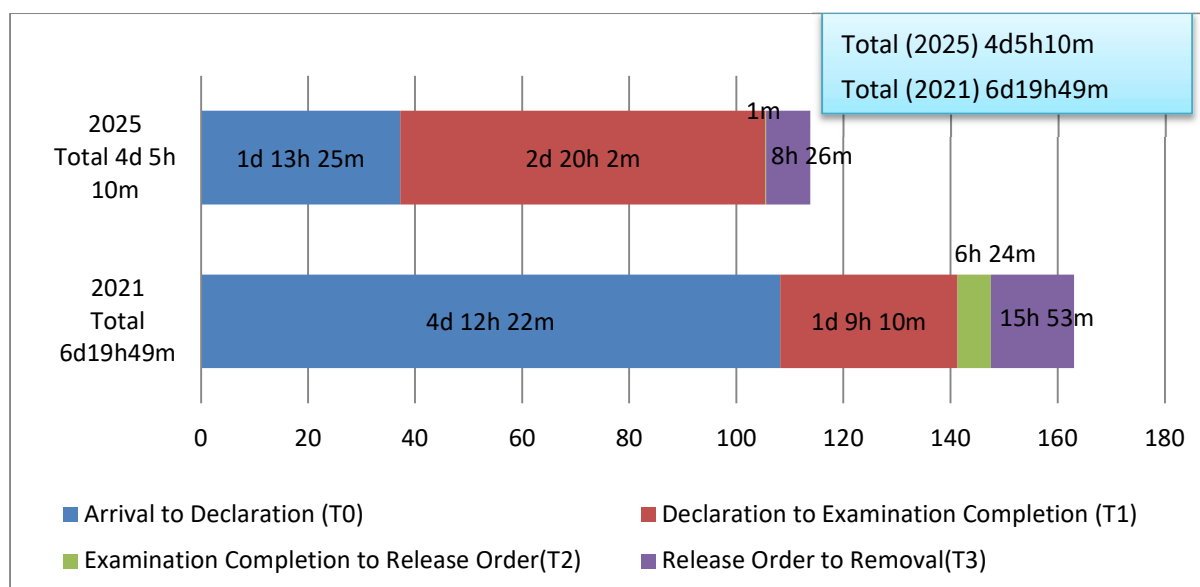


Chart 7: General Average Time for AWPT in 2025 TRS & 2021 TRS

18. The comparison between 2021 TRS and 2025 TRS are mentioned as follow:
- The average release time from arrival to removal in 2021 TRS is 6 days 19 hours 49 minutes whereas in 2025 TRS is 4 days 5 hours 10 minutes. It is decreased by about 2 days and 14 hours in 2025 TRS.
 - In the 2021 TRS, the average duration at (T0) stage was 4 days, 12 hours, and 22 minutes, whereas in the 2025 TRS, it was reduced to only 1 day, 13 hours, and 25 minutes. This significant reduction of approximately 3 days indicates that companies are experiencing shorter waiting times to finalize trade documentation. It is observed that processes have become faster than in previous years because import declarations are now being submitted immediately upon the vessel's arrival.
 - During the 2021 TRS (T1) stage, the decrease in trade volume due to the COVID-19 pandemic allowed customs officers to manage clearance processes more efficiently, resulting in shorter processing times. However, in the 2025 TRS (T1) stage, although import licenses and relevant endorsements were obtained prior to the arrival of goods, the average time increased slightly due to difficulties in renting container trucks.
 - In the 2021 TRS (T2) stage, the average processing time was 6 hours and 24 minutes due to insufficient deposits. In contrast, the average time of (T2) in the 2025 TRS reduced to just 1 minute. Over 6 hours were reduced because of sufficient deposits.
 - In the 2021 TRS (T3) stage, the average processing time was 15 hours and 53 minutes, whereas in the 2025 TRS, it was reduced to 8 hours and 26 minutes. This represents a significant improvement, with a reduction of over 7 hours.

VI. Time Release Study at Yangon Air Cargo Terminal

19. Yangon International Airport, one of the international airports processing the trade by air route, is located in Mingaladon (15 kilometers north of the downtown). Import declarations for all air cargoes at Yangon Airport are processed through the MACCS. 1st TRS, 2nd TRS, 3rd TRS and 4th TRS in Myanmar were conducted at YACL in 2014, 2019, 2021 and 2023 respectively and 5th TRS in 2025 is the fifth time for YACL.

20. Operating hours of the Customs office in YACL is from 9:30 am to 4:00 pm during weekdays (Monday to Friday). Process Flow Chart of YACL is as follows.

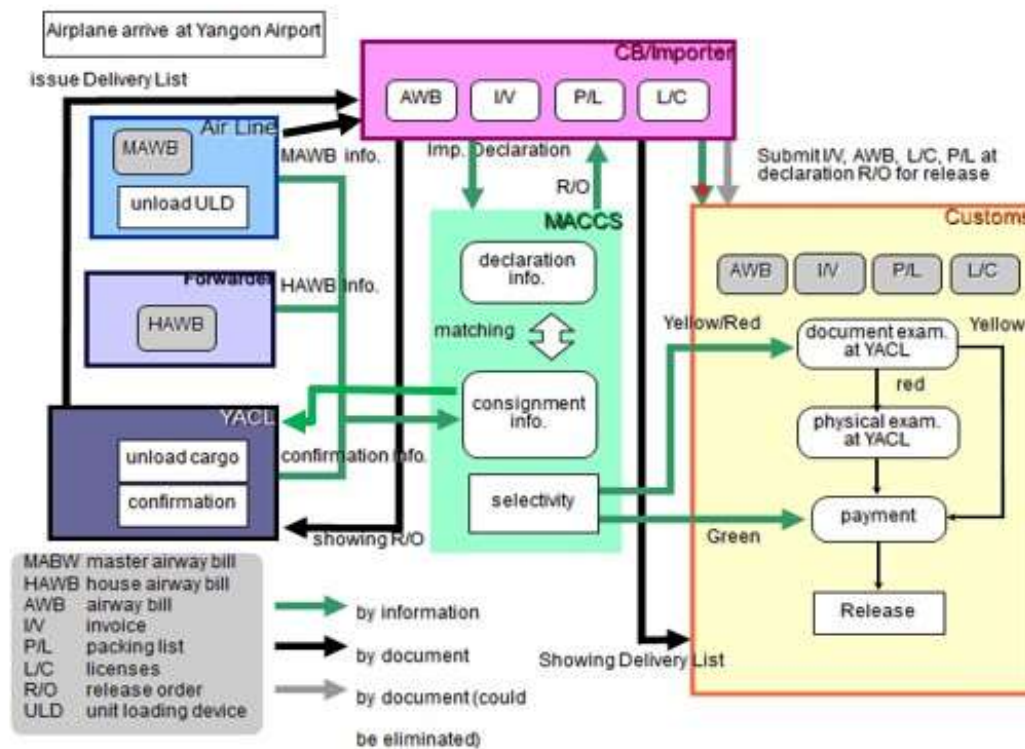


Figure 3: Process Flow Chart of YACL

21. The figure above is further explained as below:

- In general, import licenses, permits and most of recommendation letters from other Government Agencies must be acquired before the goods arrive in Myanmar. (Same as sea freight shipments).
- CB may submit import declaration registration information (preliminary declaration, not mandatory) with MAWB or HAWB number to MACCS and wait for relevant consignment information to be processed. The declaration is often submitted in advance in YACL.
- After the arrival of cargo, the airline inputs master airway bill (MAWB) information including MAWB number into the MACCS system. MACCS

generates consignment information by MAWB number and simultaneously transfers this data to the Unit Loading Devices (ULD) at the airport warehouse (YACL).

- (d) YACL confirms the arrival of the cargo in its system via the ULD. Then YACL inputs confirmation information into MACCS that cargoes have arrived at YACL. Thereafter, the shipment is ready for the Import Declaration process, except for consolidated shipments involving multiple HAWBs.
- (e) The Freight Forwarder verifies HAWB information by MAWB number and uploads HAWB information and MAWB number to MACCS. MACCS generates consignment information by HAWB number linked to the MAWB number. Thereafter, the import declaration process for consolidated consignments (with HAWB) is ready to proceed.
- (f) When the consignment information in the Preliminary Declaration submitted by the Customs Broker (CB) matches the consignment information provided by the Airline, YACL, and the Freight Forwarder, the MACCS system will automatically perform the channel selection such as Green, Yellow, or Red, for the Import Declaration process based on risk selectivity criteria. Further procedures are the same as AWPT.

Results of the Study and Key Performance Indicators (KPIs)

22. During the survey period, a total of two hundred (230) import declarations were registered. Among them, the total number of the returned survey forms was two hundred (200). Further among them, one hundred and eighty-six (186) forms were selected as having sufficient and accurate data for the study. TRS result in YACL is mentioned in the chart below.

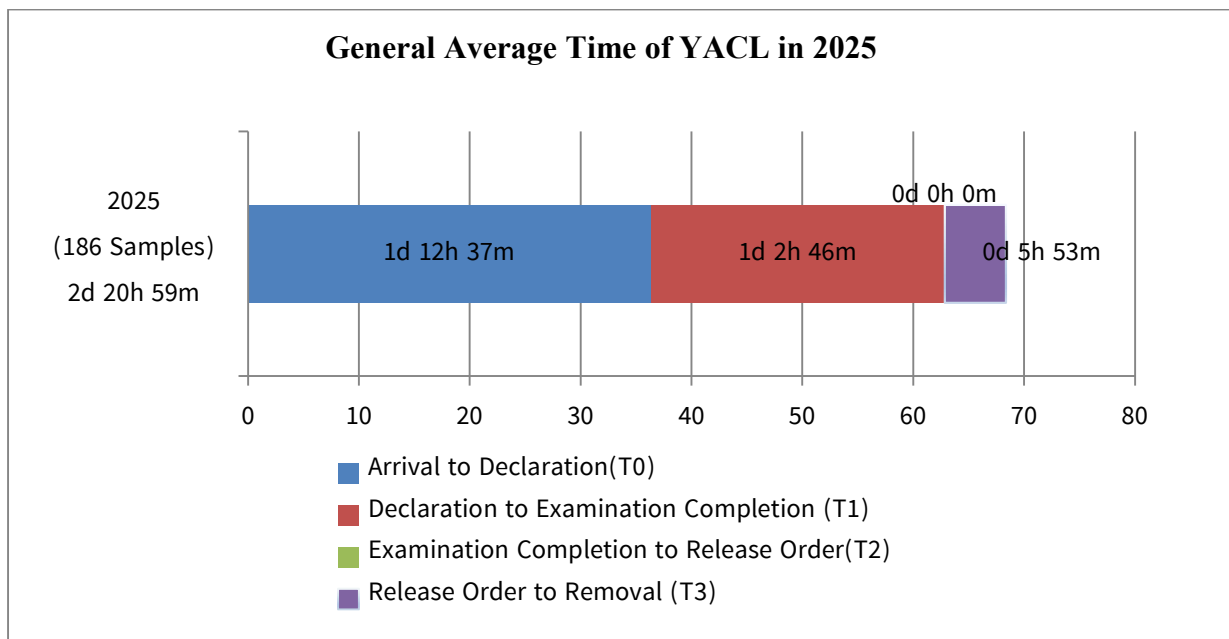


Chart 8: General Average Time for YACL in 2025 TRS

23. Starting from July 1st, 2024, all imports are required to obtain an Import License from the Ministry of Commerce prior to the arrival of the goods. Since goods requiring the Ministry of Commerce's import license must receive prior approval before arriving in Myanmar, they fall outside the scope of this survey and do not directly impact the results.

24. During the survey period, it was observed that items requiring permits or licenses from other Government Agencies (OGA), specifically those requiring recommendations from the Food and Drug Administration (FDA) and the Department of Agriculture were imported. No goods requiring recommendations from other government departments were imported or cleared during this period.

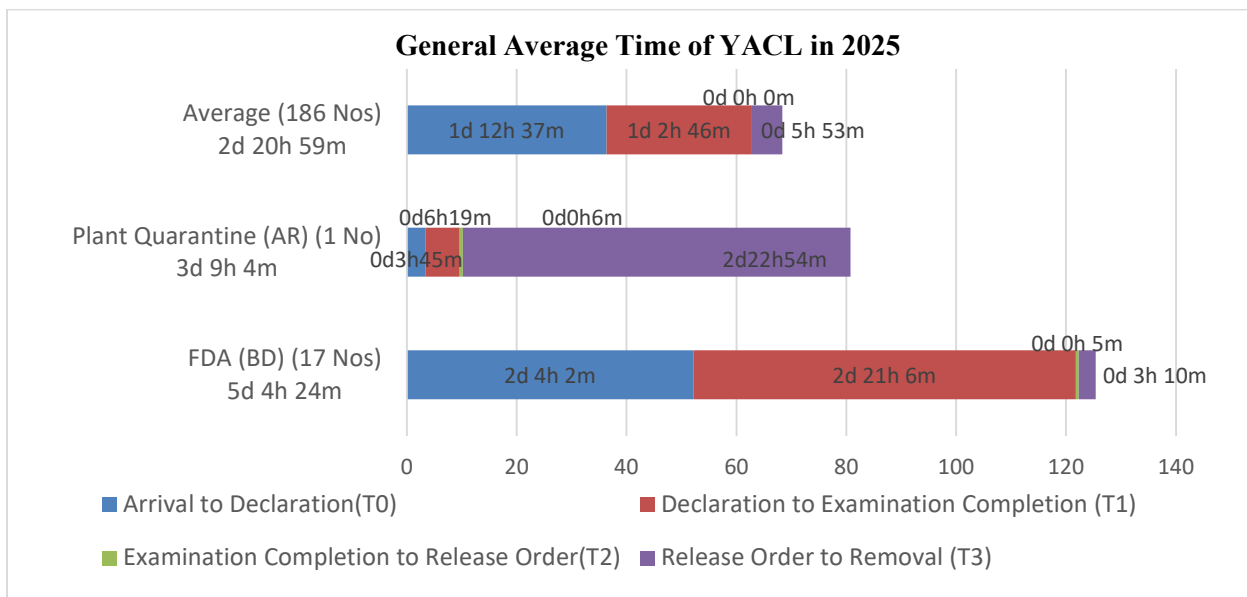


Chart 9: Average time taken for Declarations with OGA's recommendation in YACL

25. It is observed that the import process for goods requiring a recommendation from the Department of Agriculture takes an average of 3 days, 9 hours, and 4 minutes while the process for goods requiring a recommendation from the Food and Drug Administration takes an average of 5 days, 4 hours, and 24 minutes.

Analysis and Findings

26. The total average time taken from T0 stage 'Arrival to Declaration' to T3 stage 'Release Order to Removal,' in YACL is 2 days, 20 hours, and 59 minutes. On average, it takes more than one day after the arrival of goods to submit the Customs Declaration. Once the declaration is submitted, it takes another one additional day, on average, for the entire process to be completed. Of the 186 samples analyzed, 76 were under the yellow channel, and 110 were under the red channel. Goods designated as green channel by the MACCS (Myanmar Automatic Cargo Clearance System) can proceed to cargo delivery within minutes of the customs declaration being submitted. Therefore, these were not included in the data collection survey. The average time taken for different channels in YACL is as follows.

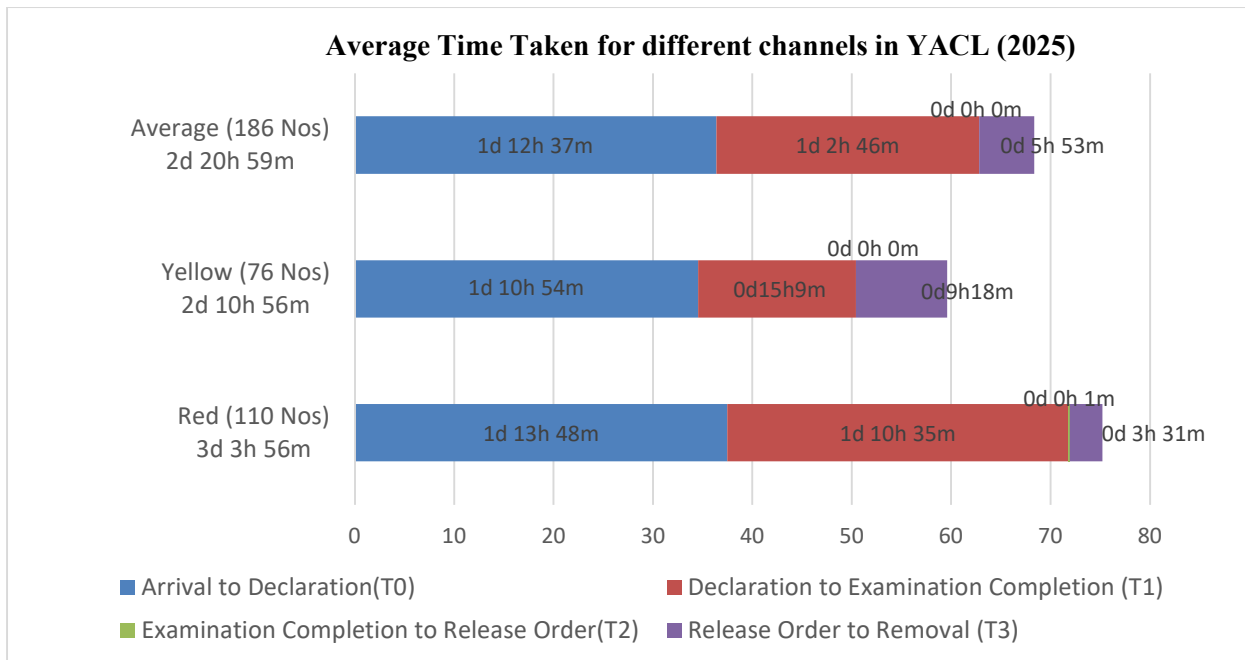


Chart 10: Average Time Taken for different Channels in YACL

27. The clearance time for the red channel that conducts the physical examination takes more time rather than the yellow channel which inspects only the documents. The following analysis and findings were highlighted:

(a) T0, 'Arrival to Declaration'

- a.1 Same as sea cargo in AWPT, MACCS also needs consignment information from the airline (MAWB) and the forwarder (HAWB). It might take time in YACL to prepare consignment information.
- a.2 It has been observed that it might take time for Customs Brokers (CBs) to prepare the necessary documentation for submitting declarations to Customs. This includes waiting for specific trade documents, such as CEPT (Common Effective Preferential Tariff) forms required to claim tariff preferences, as well as other relevant trade-related documents.
- a.3 Some MACCS users may have insufficient up-to-date information and technical knowledge regarding the system. Therefore, implementing training programs for MACCS users, particularly for new users, would effectively reduce the time required for declaration submissions.

(b) T1, 'Declaration to Examination Completion'

- b.1 Since the implementation of the MACCS, CB can submit import declaration to MACCS twenty-four hours a day, seven days a week (24/7). Some import declarations submitted out of office hours had a time lag.
- b.2 A shortage of manpower among Customs Brokers has led to delays in undergoing Customs inspections. Furthermore, when required documents are

not fully submitted during the declaration process, Customs must request additional documents, which further extends the inspection time.

- b.3 MACCS executes a precise selection of channels based on risk management mechanism. MACCS selects high-risk import declarations such as those requiring the OGAs recommendation to the yellow or red channel.

(c) T2, 'Examination Completion to Release Order' (Same as AWPT)

- c.1 The implementation of the MACCS Online Payment System has enabled the duty and tax payment processing activities to be more expeditious and resulting in a reduction in time delays. (Same as AWPT)

(d) T3, 'Release Order to Removal'

- d.1 After the MACCS system issues the Release Order (RO) certifying the completion of the import customs procedure, CB needs to issue DL at YACL. Time is required to wait for the Customs officer's approval and subsequent issuance of the DL. While waiting for this approval, CB often works on handling other cargo clearances. Consequently, even after the release permit for the initial goods is granted, the goods remain uncollected until the CB returns. In the case that importers do not urgently require to clear the cargo, CB would wait for the authorization for the second one. Thus, they can transport multiple shipments using a single truck. This practice results in delays and warehouse congestion. (Almost the same situation as AWPT)
- d.2 Before clearing goods from the Airport Warehouse area, CB must pay the Warehouse Fees for storage. It has been observed that delays for cargo withdrawal occur when brokers do not have sufficient funds to pay these fees.
- d.3 Delays in withdrawing cargo are also caused by a lack of storage space at the destination warehouses or poor infrastructure, leading importers to leave their goods within the airport warehouse premises instead of moving them out.

Comparison between 2025 TRS and 2023 TRS

28. The comparison between 2025 and 2023 TRS is mentioned in the following chart.

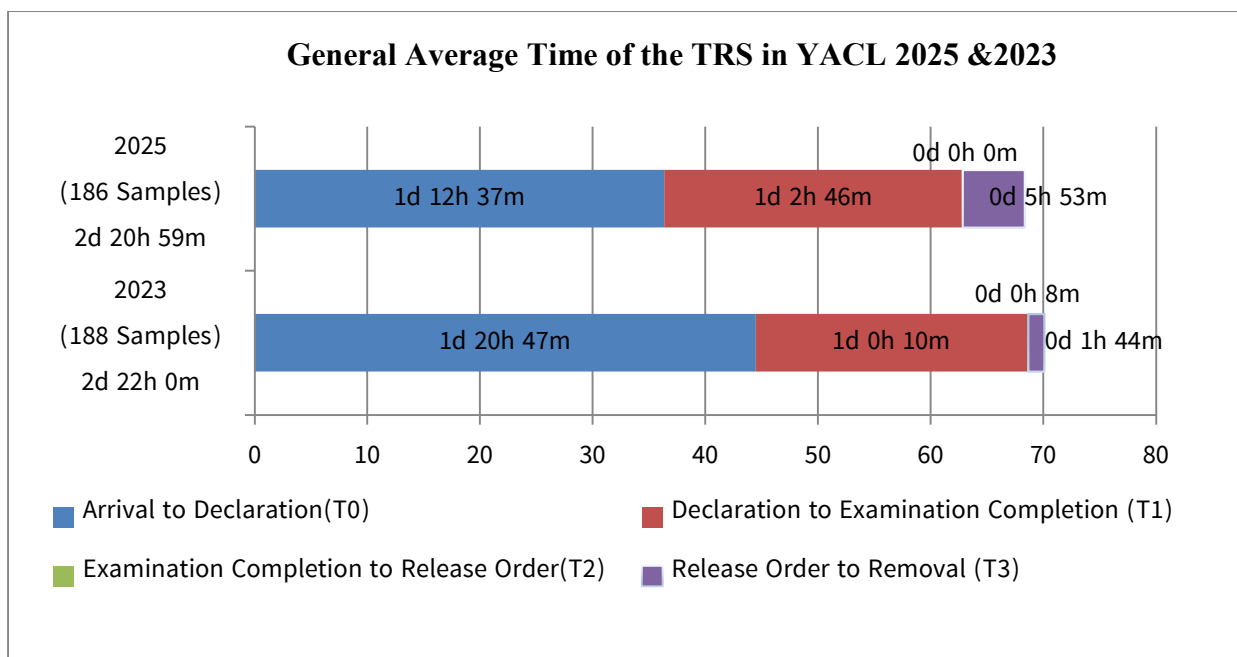


Chart 11: General Average Time for YACL in 2025 TRS & 2023 TRS

29. According to the 2025 TRS results, it was observed that the average time from the arrival of goods to the time of removal has decreased by approximately one hour. The reasons for this reduction in clearance time are as follows:

- (a) CBs have already applied for and obtained import licenses before the arrival of the goods, thereby reducing the time required for declaration submission after the goods arrive.
- (b) Necessary document preparation can now be completed within a short period before submitting the declaration to Customs, allowing for a reduction in overall clearance time.
- (c) Since CB has maintained sufficient deposits, the time required to process the removal of goods upon completion of the Customs inspection process has decreased.
- (d) Strengthened coordination between the relevant Government Agency and Private organizations during the importation and inspection process has led to a decrease in the time from goods arrival to final removal.

30. On average, the survey indicates that the time from goods arrival to removal from the Customs control area decreased in 2025. Regarding the T1 period (Declaration to Examination Completion), the average time was 1 day and 10 minutes in 2023; however, it increased to 1 day, 2 hours, and 46 minutes in 2025. Thus, it indicated that Customs inspection took longer in 2025. The reasons for this increase in inspection time are identified as follows:

- (a) For certain imported goods requiring specific recommendations, removal is only permitted after joint inspections with other government agencies, leading to increased duration.
- (b) To prevent the loss of duty and tax revenue, Customs has enhanced its scrutiny of commercial documents than before, resulting in longer inspection times.
- (c) Due to a decrease in manpower among CB, delays occurred because of inaccuracies in the preparation of documents required for Customs inspection.

VII. Conclusions and Recommendations

31. Following the findings from the Time Release Study of the two locations, the National Working Group has come up with the following conclusions and recommendations.

(a) Conclusions

- a.1 If the Procedures of the OGAs and Private Sectors have an effect on trade processing time, the time taken might be reduced when the OGAs and Private Sectors make necessary changes to their procedures.
- a.2 The publication of this study is the implementation of Article (7.6) “Publication of Average Release Time” which is one of the measures of WTO TFA. Hence, proceeding the implementation of the WTO TFA and other international standards for international trade will significantly enhance the capacity to identify the bottlenecks in OGAs or Customs process, including the delayed input of consignment information to MACCS found in this study.
- a.3 It has been observed that the implementation of the MACCS Online Payment (MOPS) system has effectively reduced the time required for duty and tax payment processes. Given this success, the system should be expanded to include more private banks beyond the three currently integrated.

(b) Recommendations

- b.1 To continuously review the activities and performance of OGAs (Other Government Agencies) and the Private Sector.
- b.2 To conduct educational and awareness programs for the trading community, including Customs Brokers (CB) and Importers.
- b.3 To continue the implementation of the WTO TFA (Trade Facilitation Agreement) in accordance with international standards.

5th TRS Working Group

(A) Working Group(1) : Yangon Air Cargo Terminal

Sr.	Position	Name	Remark
1.	Director	U Tet Htun Aung	Leader
2.	Deputy-Director	U Aung Myint Myat	Member
3.	Assistant Director	U Aung Myo-2	Member
4.	Assistant Director	Daw Hsu Wai Hnin	Member
5.	Staff Officer	U Zin Aung Htet	Member
6.	Staff Officer	Daw Khin Sandi Aung	Member
7.	Customs Inspector	Daw Poe Thuzar Khin	Member
8.	Customs Inspector	Daw Thin Yamone San	Member
9.	Customs Inspector	Daw Myo Pa Pa Kyaw	Member

(B) Working Group(2) : Asia World Port Terminal

Sr.	Position	Name	Remark
1.	Director	U Chit Win	Leader
2.	Deputy-Director	U Hein Htet Aung-1	Member
3.	Assistant Director	U Nyi Nyi Shein	Member
4.	Assistant Director	Daw July Moh Moh Aung	Member
5.	Staff Officer	U Nyein Chan Ko	Member
6.	Staff Officer	U Kyaw Soe Thu	Member
7.	Customs Inspector	Daw Khant Po Po Htet	Member
8.	Customs Inspector	Daw Shwe Sin Than	Member
9.	Customs Inspector	U Thura Paing	Member

Appendix II – Survey Questionnaire

2025 Time Release Study (TRS) by Myanmar Customs TRS Template for Asia World Port Terminal (AWPT)

(*) = Mandatory - if indicated for a **section**, mandatory questions for the section must be completed / if indicated for a **question**, the question must be completed if the section is used

SECTION A: IDENTIFICATION (*)	
1. Declaration Number (*)	
2. Description of Goods (*)	
3. IE Code (*)	
4. Customs Broker User Code (*)	
5. Lodgement of Customs Declaration (IDC)(Out of Working Hour) (*)	Yes <input type="checkbox"/> No <input type="checkbox"/>
6. Number of weekends spent from IDC to Release Order(Ro) (*)	0 <input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> More <input type="checkbox"/>
7. Necessary for OGA Permission/Approval (*)	Yes <input type="checkbox"/> No <input type="checkbox"/>
SECTION B: GOODS ARRIVAL TO DECLARATION (*)	
8. Registration of Manifest (MFR) (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
9. Submission of BL (DMF) (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
10. Arrival of Vessel (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
11. End of Unloading (PKI) (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
12. Lodgement of Customs Declaration (IDC) (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
13. Factors of taking 24 hours or more from Arrival of Vessel to IDC	
SECTION C: FDA PROCEDURES (*)	
14. Necessary for Permission/Approval (*)	Yes <input type="checkbox"/> No (Skip no:15) <input type="checkbox"/>
15. Timing of Permission/Approval	BD: Before Dec. <input type="checkbox"/> AD: After Dec. <input type="checkbox"/> AR: After RO <input type="checkbox"/>
16. Lodgement of Application (BD and AD only)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
17. Acquisition of Permission/Approval (BD and AD only)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
18. Factors of taking 21 days or more from Lodgement to Acquisition (After Complete Documentation)	

SECTION D: PLANT QUARANTINE/VETERINARY PROCEDURES (*)	
19. Necessary for Permission/Approval (*)	Yes <input type="checkbox"/> No (Skip no:20) <input type="checkbox"/>
20. Timing of Permission/Approval	BD: Before Dec. <input type="checkbox"/> AD: After Dec. <input type="checkbox"/> AR: After RO <input type="checkbox"/>
21. Lodgement of Application (BD and AD only)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
22. Acquisition of Permission/Approval (BD and AD only)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
23. Factors of taking 24 hours or more from Lodgement to Acquisition (BD and AD only)(Plant Quarantine)	
24. Factors of taking 21 days or more from Lodgement to Acquisition (BD and AD only) (Veterinary)	
SECTION E: OTHER OGAs PROCEDURES, IF ANY	
25. Name of Agency	
26. Necessary for Permission/Approval	Yes <input type="checkbox"/> No (Skip no:27) <input type="checkbox"/>
27. Timing of Permission/Approval	BD: Before Dec. <input type="checkbox"/> AD: After Dec. <input type="checkbox"/> AR: After RO. <input type="checkbox"/>
28. Lodgement of Application (BD and AD only)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
29. Acquisition of Permission/Approval (BD and AD only)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
30. Factors of taking 10 working Days or more from Lodgement to Acquisition (BD and AD only)	
SECTION F: AWPT CARGO HANDLING PROCEDURES (*)	
31. Type of Container (*)	FCL <input type="checkbox"/> LCL <input type="checkbox"/>
32. Arrival of Conveyance at AWPT (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
33. Loading of Container/Goods on Conveyance (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
34. Ready to Inspection for Container/Goods Examination (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
35. Factors of taking 4 hours or more from Arrival of Conveyance to ready for Container/Goods Examination	
SECTION G: CUSTOMS PROCEDURE (*)	
36. Preliminary Declaration (*)	Yes <input type="checkbox"/> No <input type="checkbox"/>
37. Tax Exemption/ Reduction (*)	No <input type="checkbox"/> CEPT <input type="checkbox"/> MOFR Approval <input type="checkbox"/> Others <input type="checkbox"/>
38. Final Selectivity Channel (*)	Green <input type="checkbox"/> Yellow <input type="checkbox"/> Red <input type="checkbox"/>
39. Change of Channel from Yellow to Red	Yes <input type="checkbox"/> No <input type="checkbox"/>
40. Registration of Modification of Physical Examination (CKO)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
41. Place of Physical Examination	At Customs <input type="checkbox"/> X-ray <input type="checkbox"/> At Customs & X-ray <input type="checkbox"/> At Place <input type="checkbox"/>

42. End of Physical Examination	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
43. Registration of Examination Completion (CEA)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
44. Factors of taking 48 hours or more from Arrival of IDC to CEA	
SECTION H: PAYMENT TO RELEASE ORDER (*)	
45. Method of Payment (*)	Payment Order <input type="checkbox"/> Deposit (Suf) <input type="checkbox"/> Deposit (Insuf) <input type="checkbox"/> MOPS <input type="checkbox"/>
46. End of Payment (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
47. Factors of taking 2 working days or more from CEA to End of Payment	
SECTION I: RELEASE ORDER TO PHYSICAL RELEASE (*)	
48. Release Order by Customs (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
49. Issue of DL by AWPT (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
50. End of Confirmation of DL by Customs at AWPT (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
51. Physical Release for Diposal (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
52. Factors of taking 1 hour or more from RO to Physical Release	

(*) = Mandatory - if indicated for a **section**, mandatory questions for the section must be completed / if indicated for a **question**, the question must be completed if the section is used

2025 Time Release Study (TRS) by Myanmar Customs TRS Template for YACL

(*) = Mandatory - if indicated for a **section**, mandatory questions for the section must be completed / if indicated for a **question**, the question must be completed if the section is used

SECTION A: IDENTIFICATION (*)	
1. Declaration Number (*)	
2. Description of Goods (*)	
3. IE Code (*)	
4. Customs Broker User Code (*)	
5. Lodgement of Customs Declaration (IDC) (Out of working hour) (*)	Yes <input type="checkbox"/> No <input type="checkbox"/>
6. Number of weekends spent for IDC to Release Order (RO) (*)	0 <input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> More <input type="checkbox"/>
7. Necessary for OGA Permission/ Approval (*)	Yes <input type="checkbox"/> No <input type="checkbox"/>
SECTION B: GOODS ARRIVAL TO DECLARATION (*)	
8. Arrival of Aircraft (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
9. Registration of Manifest (ACH) (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
10. Submission of AWB (EAW) (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
11. End of Unloading (PKG) (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
12. Registration of HAWB (HCH)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
13. End of Unloading (HPK)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
14. Lodgement of Customs Declaration (IDC) (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
15. Factors of taking 24 hours or more from Arrival of Aircraft to IDC	
SECTION C: FDA PROCEDURES (*)	
16. Necessary for Permission/ Approval (*)	Yes <input type="checkbox"/> No (Skip No. 17) <input type="checkbox"/>
17. Timing of Permission/ Approval	BD: Before Dec <input type="checkbox"/> AD: After Dec <input type="checkbox"/> AR: After RO <input type="checkbox"/>
18. Lodgement of Application (BD and AD only)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
19. Acquisition of Permission/ Approval (BD and AD only)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
20. Factors of taking 21 days or more from Lodgement to Acquisition (After complete documentation)	

SECTION D: PLANT QUARANTINE/ VETERINARY PROCEDURES (*)	
21. Necessary for Permission/ Approval (*)	Yes <input type="checkbox"/> No (Skip No. 22) <input type="checkbox"/>
22. Timing of Permission/ Approval	BD: Before Dec <input type="checkbox"/> AD: After Dec <input type="checkbox"/> AR: After RO <input type="checkbox"/>
23. Lodgement of Application (BD and AD only)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
24. Acquisition of Permission/ Approval (BD and AD only)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
25. Factors of taking 24 hours or more from Lodgement to Acquisition (BD and AD only) (Plant Quarantine)	
26. Factors of taking 21 days or more from Lodgement to Acquisition (BD and AD only) (Veterinary)	
SECTION E: OTHER OGAs PROCEDURES, IF ANY	
27. Name of Agency	
28. Necessary for Permission/ Approval	Yes <input type="checkbox"/> No (Skip No. 29) <input type="checkbox"/>
29. Timing of Permission/ Approval	BD: Before Dec <input type="checkbox"/> AD: After Dec <input type="checkbox"/> AR: After RO <input type="checkbox"/>
30. Lodgement of Application (BD and AD only)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
31. Acquisition of Permission/ Approval (BD and AD only)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
32. Factors of taking 10 working days or more from Lodgement to Acquisition (BD and AD only) (Veterinary)	
SECTION F: CUSTOMS PROCEDURES (*)	
33. Preliminary Declaration (*)	Yes <input type="checkbox"/> No <input type="checkbox"/>
34. Tax Exemption/ Reduction (*)	No <input type="checkbox"/> CEPT <input type="checkbox"/> MOFR Approval <input type="checkbox"/> Others <input type="checkbox"/>
35. Final Selectivity Channel (*)	1. Green <input type="checkbox"/> 2. Yellow <input type="checkbox"/> 3. Red <input type="checkbox"/>
36. Change of Channel from Yellow to Red	Yes <input type="checkbox"/> No <input type="checkbox"/>
37. Registration of Modification of Physical Examination (CKO)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
38. End of Physical Examination	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
39. Registration of Examination Completion (CEA)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
40. Factors of taking 36 hours or more from IDC to CEA	
SECTION G: PAYMENT TO RELEASE ORDER (*)	
41. Method of Payment (*)	A: Payment Order <input type="checkbox"/> B: Deposit (Suf) <input type="checkbox"/> C: Deposit (Insuf) <input type="checkbox"/> D: MOPS <input type="checkbox"/>
42. End of Payment (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
43. Factors of taking 2 working days or more from CEA to End of Payment	
SECTION H: RELEASE ORDER TO PHYSICAL RELEASE (*)	
44. Release Order by Customs (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min

45. Issue of DL by YAACL (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
46. End of Confirmation of DL by Customs at YAACL (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
47. Physical Release for Disposal at YAACL (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
48. Factors of taking 1 hour or more from RO to Physical Release	

(*) = Mandatory - if indicated for a **section**, mandatory questions for the section must be completed / if indicated for a **question**, the question must be completed if the section is used