

Government of the Republic of the Union of Myanmar

Ministry of Planning and Finance

Union Minister's Office

Notification No. 6/2017

Nay Pyi Taw, the 14th Waxing Day of Pyatho, 1378 M.E.

(10 January 2017)

**Procedures for Taking Actions against non-compliance with Permits and Specifications on
the Importation of Goods**

The Ministry of Planning and Finance, in exercise of the powers conferred under subsection (b) of section 204 of the Sea Customs Act, hereby issues the following procedures with the approval of the Union Government.

Chapter I

Title, Effectiveness and Definitions

1.
 - (a) These procedures shall be called Procedures for Actions against non-compliance with Permits and Specifications on the Importation of Goods.
 - (b) These procedures shall have effect 60 (sixty) days after the issuance of this Notification.
2. The expressions contained in these Procedures shall have the same meanings as described in the Sea Customs Act. In addition, the following expressions shall have the meanings given below:
 - (a) **Union Minister** means the Union Minister of the Ministry of Planning and Finance;
 - (b) **Director General** means the Director General of the Customs Department;
 - (c) **Import Licence – IL, Import Permit – IP** means Import Licence – IL, Import Permit – IP issued by the Department of Trade for importation of goods;
 - (d) **Validity of Import Licence – IL, Import Permit – IP** means the validity period from the date of issuance to the last date of import allowed by the Department of Trade;
 - (e) **Date of Arrival of Goods** means the date on which a vessel carrying the goods approved by the relevant Ministries arrives at the designated port;

- (f) **Valid for Prior Arrival (VPA)** means the arrival of imported goods at the designated port prior to the date of the import licence approved by the Department of Trade;
- (g) **After Landed Correction (ALC) of Manifest** means the Telex Date of correction of notice as notified by the shipper ,is later than the arrival date of the goods.

Chapter II

Actions Against the Importation of Goods

3. If any goods is imported into the Republic of the Union of Myanmar contrary to the prohibition or restriction without permits and approvals, such goods shall be liable to confiscation; any person concerned in any such offence shall be liable to a penalty not exceeding three times of the customs value of the goods or such person shall, on conviction of any such offence before a Magistrate, be liable to imprisonment for a term not exceeding three years under section 167 (8) of the Sea Customs Act and section 7 (1) of the Land Customs Act.
4. Concerning the confiscated goods, the owner of the goods shall apply to the Director General for permission to redeem it by paying an appropriate fine in lieu of confiscation under section 183 of the Sea Customs Act. The Director General may, based on the severity of the offence, grant for redemption.
5. The Director General shall comply with the provisions in the annexes concerning the imposition of fine on the imported vehicles, machineries and general cargos contrary to permits and restrictions. If the restricted or prohibited goods are imported, action shall be taken under the Sea Customs Act and the Land Customs Act.
6. Any person deeming himself aggrieved by any order or decision passed by a Customs Officer under the Sea Customs Act may, within one month from the date of such decision or order, appeal therefrom under section 188 and section 189 of the Sea Customs Act.
7. A customs valuation will be determined as the assessable value in accordance with the six methods of the WTO Valuation Agreement.
8. The Union Minister may amend, add or cancel these procedures from time to time with the approval of the Union Government.

Kyaw Win
Union Minister

Letter No.: Saba/Finance-1/3/1 (300/2017)

Date: 11 January 2017

Circulation to:

Office of the President

Office of the Union Government

Office of the Pyidaungsu Hluttaw

Office of the Pyithu Hluttaw

Office of the Amyotha Hluttaw

Office of Supreme Court of the Union

Constitutional Tribunal of the Union

Union Election Commission

All Union Ministries

Office of the Attorney General of the Union

Office of the Auditor General of the Union

Union Civil Service Board

Central Bank of Myanmar

Nay Pyi Taw Council

Myanmar Investment Commission

Yangon City Development Committee

Mandalay City Development Committee

Customs Department

All the Departments and Organizations under the Ministry of Planning and Finance

Printing and Publishing Department (Delivering with the request to announce in the Myanmar Gazette.)

Record Room of this Minister's Office

By Order,

Union Minister (On behalf of)

(Maung Maung Win, Deputy Minister)

Imposition of Fines for Regularly Imported Vehicles/Machineries, Vehicles Imported by Project and General Cargos

No	Crime	Explanation	Regularly Imported Vehicles/ Machineries and Vehicles Imported by Project	General Cargos	Remark
			Penalties	Penalties	
1.	Mis-Main Brand	For example: For vehicles, although the brand described in IL/IP/ID is Toyota, the imported brand name is Nissan For machineries, although the brand described in IL/IP/ID is Komatsu, the imported brand name is Caterpillar	Confiscation	1/2 AV	
2.	Brand (Not Found)		Confiscation	1 AV	If the brand can be determined by verification of the evidence related to the brand specification, fine shall be waived.

No	Crime	Explanation	Regularly Imported Vehicles/ Machineries and Vehicles Imported by Project	General Cargos	Remark
			Penalties	Penalties	
3.	Country of Origin (Not Found)		Confiscation	1 AV	If the C/O can be determined by verification of the evidence related to the C/O criteria, fine shall be waived.
4.	Mis-Sub Brand	Example : For vehicles, although the sub brand described in IL/IP/ID is Toyota Corolla, the imported sub-brand name is Toyota Belta For machineries, mis importation of model number described in IL/IP/ID	1 AV	Exemption	The fine of 1 AV is suitable for the official importation of vehicle with the same brand and type.

No	Crime	Explanation	Regularly Imported Vehicles/ Machineries and Vehicles Imported by Project	General Cargos	Remark
			Penalties	Penalties	
5.	Mis-Type	For Example: Deviation from the importation of normal Truck and Box Truck, Saloon and Van	1/2 AV	1/90 AV	The penalty is only dedicated to Mis -Type under the same group The value shall be imposed according to the actual type of vehicle.
		Importation of vehicles without body	Confiscation	-	
6.	Mis - Vehicle Group	For Example: Mis-importation of vehicle group for the transport of persons to vehicle group for the transport of passengers Mis- importation of vehicle group for the transport of goods to vehicle group for the transport of passengers	Confiscation	-	The group of vehicles shall be identified with the approval of the Road Transport Administration Department (passenger vehicle group, bus group, truck group, commercial vehicle group, machineries)

No	Crime	Explanation	Regularly Imported Vehicles/ Machineries and Vehicles Imported by Project	General Cargos	Remark
			Penalties	Penalties	
7.	Importing vehicles whose model year are older than the minimum model year specified by the Ministry of Commerce	1-year under the specified Model Year	Confiscation	-	<ul style="list-style-type: none"> - Model Year shall be determined by Chassis Code/Vin Code. - If not, it shall be determined by the approval of the Road Transport Administration Department. - The approved model year shall be assessed. - If Chassis No./ Vin Code was changed, it shall be confiscated, whether it is within the specified Model Year or not.
		2-year and above under the specified Model Year	Confiscation	-	
		Under within the scope of the specified Model Year	1/24 AV	-	

No	Crime	Explanation	Regularly Imported Vehicles/ Machineries and Vehicles Imported by Project	General Cargos	Remark
			Penalties	Penalties	
8.	Importing vehicles whose model year are later than the minimum model year specified by the Ministry of Commerce	Later than within the scope of the specified Model Year	1/48 AV	-	
		Above the specified Model Year	1/24 AV	-	

No	Crime	Explanation	Regularly Imported Vehicles/ Machineries and Vehicles Imported by Project	General Cargos	Remark
			Penalties	Penalties	
9.	Mis-Declaration with IL/IP/ID	Mis Port of Lading	Exemption	Exemption	
		Mis Port of Discharge	Exemption	Exemption	
		Mis Country of Origin	1/90 AV	1/180 AV	The value shall be imposed according to the actual country of origin.
		Mis-Capacity Weight in vehicles / machineries and Mis-Weight in general cargos	100,000 kyats per ton	Exemption	The value shall be imposed according to the actual capacity weight.
		Mis-Vehicle Weight in vehicles / machineries	100,000 kyats per ton	-	For Mis-Vehicle Weight, it shall be calculated as follows: 0.5 - 1.49 = 1 Ton 1.5 - 2.49 = 2 Ton, etc.

No	Crime	Explanation	Regularly Imported Vehicles/ Machineries and Vehicles Imported by Project	General Cargos	Remark
			Penalties	Penalties	
		Mis-Number of Seats	1/4 AV	-	The imposition shall be made of the actual standard seater/ engine displacement of actual imported vehicle.
		Mis-Measurement of General Cargos	-	Exemption	The imposition shall be made of the actual measurement of actual imported vehicle.
		Mis-Thickness	-	50,000 kyats per ton	

No	Crime	Explanation	Regularly Imported Vehicles/ Machineries and Vehicles Imported by Project	General Cargos	Remark
			Penalties	Penalties	
10.	Mis-Importation of LHD, RHD	Importation of Right-Hand Drive instead of approved Left-Hand Drive	Confiscation	-	
		Importation of Left-Hand Drive instead of approved Right-Hand Drive	Exemption	-	
11.	Incompatibility of Reconditioned Vehicles/ Machineries, Machines, Machine Spare Parts	Incompatibility of Reconditioned Vehicles/ Machineries specifications.	200,000 Kyats	For machines, 1/50 AV	The 6 (six) Reconditioned specifications in the Export and Import Newsletter No. 6/96 of the Directorate of Trade dated on 17.5.1996

No	Crime	Explanation	Regularly Imported Vehicles/ Machineries and Vehicles Imported by Project	General Cargos	Remark
			Penalties	Penalties	
12.	Importation of Used/ Reconditioned Instead of Brand New	-	Confiscation	1/2 AV	
13.	Importation of Brand New instead of Used/ Reconditioned	-	1/2 AV	Exemption	Importation of “Used” shall not be allowed.

No	Crime	Explanation	Regularly Imported Vehicles/ Machineries and Vehicles Imported by Project	General Cargos	Remark
			Penalties	Penalties	
14.	Valid for Prior Arrival (VPA): Arrival of goods before Licence/ Permit approval; Amendment of Licence/ Permit after arrival of goods	(1) day to (7) days	Confiscation	Exemption	
		(8) days to (30) days		1/90 AV	
		(31) days to (45) days		1/48 AV	
		(46) days to (60) days		1/24 AV	
		(61) days and above		Confiscation	

No	Crime	Explanation	Regularly Imported Vehicles/ Machineries and Vehicles Imported by Project	General Cargos	Remark
			Penalties	Penalties	
15.	Expiration of Import Licence/Permit (IL,IP, Expired)	(1) days to (7) days	Confiscation	Exemption	Regarding the extension of licence/permit validity, it is not necessary to take action under this clause if it is extended continuously although it is late.
		(8) days to (30) days		1/180 AV	
		(31) days to (45) days		1/90 AV	
		(46) days to (60) days		1/48 AV	
		(61) days and above		Confiscation	
16.	After Landed Correction (ALC): Amendment of the Manifest after the Arrival of Goods	(1) day to (15) Days	1/24 AV	1/360 AV	The difference between the Arrival Date and Amendment Date shall be calculated on the Telex Date notified by the Shipper.
		(16) Days to (30) Days	1/12 AV	1/180 AV	
		(31) Days to (60) Days	1/6 AV	1/90 AV	
		(61) Days and above	1/2 AV	1/24 AV	

No	Crime	Explanation	Regularly Imported Vehicles/ Machineries and Vehicles Imported by Project	General Cargos	Remark
			Penalties	Penalties	
		Amendment by Shipping Line	100,000 Kyats	4,000 Kyats	The amendment by Shipping Line shall only be valid for the cases of increasing, separation and merging on the manifest. [SCA 167 (16)]
17	Mis-Declaration of IL / IP / ID and Attached documents	(a) Mis-Declaration causing Impairment to revenue	1/4 AV	From 1/360 AV To 1 AV	- It is the discrepancy of information in IL/IP/ID and attached documents including BL, Invoice, and Packing List, etc.

No	Crime	Explanation	Regularly Imported Vehicles/ Machineries and Vehicles Imported by Project	General Cargos	Remark
			Penalties	Penalties	
		(b) Mis-Declaration causing Non-impairment to revenue	1/90 AV		<ul style="list-style-type: none"> - It shall be considered based on whether the errors of commercial documents are potential to the impairment of revenue or not. - It shall be exempted from Misspellings of names and addresses
18	Excessive importation specified in the Licence/ Permit and ID (IL, IP, ID Excess)	In case of general goods, submission of excess goods in advance or importation under section 29			Excess percentage shall be calculated on quantity, weight, and value of goods.
		Up to 10 percent	-	1/24 AV	
		From 11 % to 30 %	-	1/12 AV	
		From 31 to 50 %	-	1/4 AV	
		51 % and above	-	1/2 AV	

No	Crime	Explanation	Regularly Imported Vehicles/ Machineries and Vehicles Imported by Project	General Cargos	Remark
			Penalties	Penalties	
19	Excessive importation beyond the limits specified in the Licence/ Permit and ID (IL, IP, ID Excess)	Finding out the excess goods at the time of Customs examination, without declaring them in advance or section 29			Excess percentage shall be calculated on quantity, weight, and value of goods.
		Up to 10 percent	-	1/12 AV	
		From 11 % to 30 %	-	1/6 AV	
		From 31 % to 50 %	-	1/2 AV	
		51 % and above	-	1 AV	

No	Crime	Explanation	Regularly Imported Vehicles/ Machineries and Vehicles Imported by Project	General Cargos	Remark
			Penalties	Penalties	
20	Not being included in IL, IP, ID	Importation of Complete discrepancy with IL, IP, ID, Complete discrepancy with approved commodities	Confiscation	Confiscation or 1 AV	-The licenced goods shall be examined with licence. -The non-licenced goods shall be examined with Import Declarations with commodities by the Customs Department
21	Without seat belts on imported vehicle	-	1/180 AV	-	It has been approved at the 4/2016 meeting of the Supervisory Committee for importing motor vehicles held on 29.11.2016.