

GOVERNMENT OF THE REPUBLIC OF THE UNION OF MYANMAR

MINISTRY OF PLANNING AND FINANCE

CUSTOMS DEPARTMENT



4th TIME RELEASE STUDY REPORT

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Place : Yangon

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Foreword

Being the member of WTO, the release time of imported goods, specifically referenced in Article 7.6 of the WTO TFA, shall be measured and published. TRS has been recognized as an effective performance measurement tool for implementing Article 7.6 of the WTO TFA as a way forward.

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

Myanmar Customs endeavored to working 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 Planning and Finance in Myanmar conducted a detailed analysis of the Time Release Study (TRS) according to WTO TFA. It is intended to measure that time Release Study will identify areas for further streamlining and efficient gains in cargo clearance procedure.

Under the instruction of Director-General of Myanmar Customs Department, this study was monitored and supervised by the Director of the International Affairs Division collaborating with the 4th TRS Working Group's Leaders; Director of the Export/Import Control Division and Director of the Preventive Division.

It was a great honor for us to create the Questionnaires and calculate the results for the survey by using the WCO's online software for Time Release Study. The National Working Group's thankfulness is also to the WCO TRS contact point for their support in creating the User ID for accessing to software.

The National Working Group members would like to extend their gratitude to the Other Government Agencies and private sectors in the trading community who actively participated in the consultative meeting and discussed the outcomes of the survey.

In addition, the National Working Group members are deeply thankful to the Officials from International Affairs Division and each and every one for giving their great assistance and necessary arrangement to facilitate the development of Time Release Study Report.

National Working Group Members

Abbreviations and Acronyms

ASEAN	Association of Southeast Asian Nations
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 Way Bill
HS	Harmonized System
LCL	Less than Container Load
MACCS	Myanmar Automated Cargo Clearance System
MAWB	Master Air Way Bill
MCD	Myanmar Customs Department
M/F	Manifest
MIP	Myanmar Industrial Port
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

Outline of the study

1. In accordance with Article 7.6 of the Trade Facilitation Agreement (TFA) of the World Trade Organization (WTO), customs clearance procedures at ports of entry/exit, including the assessment of the time required for release, are conducted through the Time Release Study (TRS). Myanmar Customs Department implemented this study at the Myanmar Industrial Port (MIP) and Yangon Airport Cargo Terminal (YACL). In these locations, the Myanmar Automatic Cargo Clearance System (MACCS) is being utilized to facilitate the customs clearance procedures. To ensure efficient handling of goods at points of entry, the Time Release Study (TRS) methodology advocated by the World Customs Organization (WCO) was adopted.

Major findings

2. After calculating the data collected from this survey, the average time taken to release goods provided by MIP and YACL are shown in the following charts. The result of the study shows that the entire clearance process of the study at MIP is 4 days, 19 hours and 49 minutes while at YACL, it is 2 days and 22 hours.

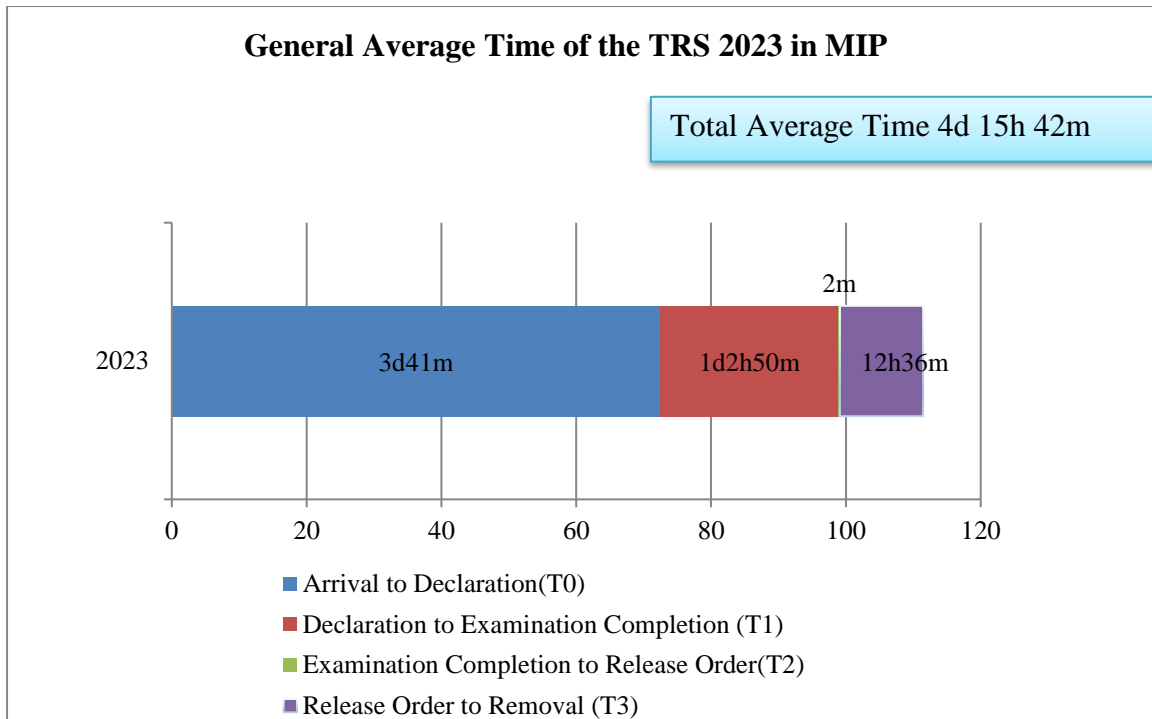


Chart 1: General Average Time of 2023 TRS in MIP

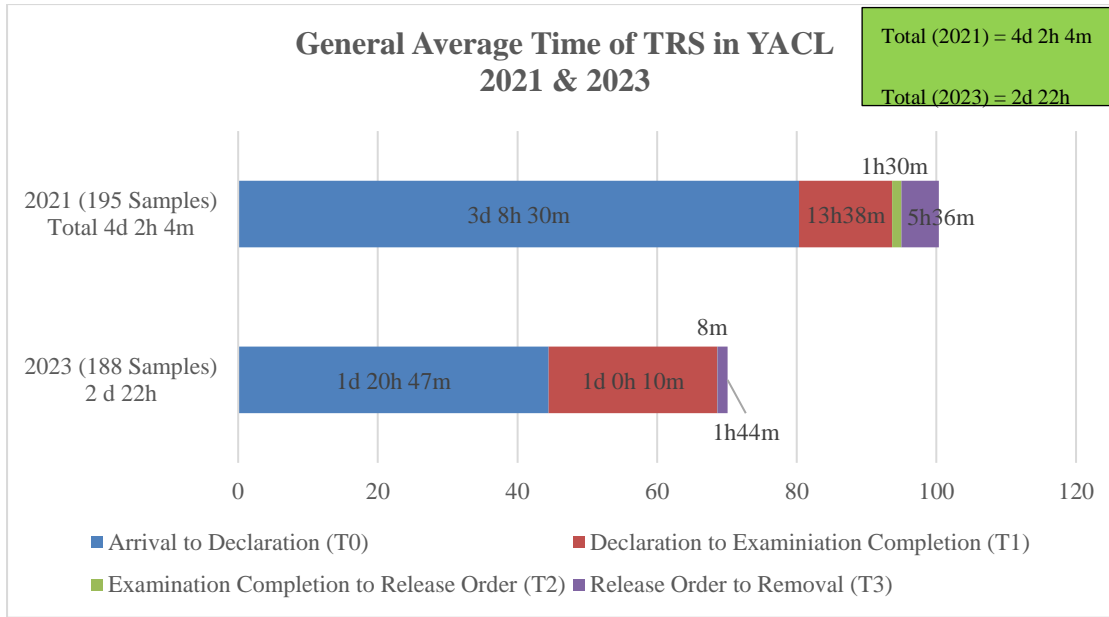


Chart 2: General Average Time of 2021 TRS & 2023 TRS in YACL

3. In YACL, both the document examination and physical examination of the imported cargoes which are being registered in MACCS are carried out at the YACL compound. In MIP, however, the documents are inspected at Customs Head Office while the cargoes are inspected at MIP. Therefore, clearance procedures at YACL are different from those at MIP. It makes YACL data appear to be generally faster than MIP.

4. The Customs Department's MACCS system is now able to access for online payment of customs duty fees. This service can be accessed through various banks' mobile and internet banking platforms, including the Ayeyarwady Bank, Economic Bank, and Kanbawza Bank. The MACCS Online Payment System was launched on 23-5-2023 and has been in operation since then. The Direct Payment (using ID/ED No. for transferring money) and Deposit Payment (transferring money to a deposit account) services are available in the MACCS Online Payment System on (24/7). It has been observed that the time delay has been reduced as the duty payment transactions can be done more quickly.

5. For the goods which are controlled by OGAs, there was less difference between OGA's controlled goods and ordinary goods in comparison with other countries. The reason is that customs broker (CB) or importer has to get licenses before the arrival of the goods in Myanmar so that approval process of license does not affect the duration from arrival to release of import goods other than the quarantine, sanitary or phyto-sanitary products.

Considerations

6. Considerations of the 2023 TRS are as follow:

- (a) In 2021, there was a decline in trade volume due to the COVID-19 pandemic. Now in 2023, the survey is conducted during normal business operations, so it may affect the survey results.

- (b) MACCS accepts not only declaration information that is processed by CB or importer but also consignment information by carrier, airline, container operator (MIP) and warehouse operator (YACL). The application of MACCS affects not only CB or importer but also other logistics partners. In MACCS system, the declarations can be accepted twenty-four hours a day, seven days a week (24/7). Therefore, there was a time lag from transmission of electronic declaration to MACCS to processing by Customs especially at nighttime, weekends and holidays.

Recommendations

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

- (a) **to consider the procedures of OGAs and Private Sectors constantly:** monitoring and coordination should be made constantly with OGAs and Private Sectors if the Procedures of OGAs and Private Sector have the effect on trade processing time.
- (b) **to conduct Awareness training to CB or importers including the trading community:** awareness such as the refresher course to customs brokers, discussion session occasionally and publishing through media should be conducted.
- (c) **To advance the implementation of the WTO TFA and other international standards:** proceeding the implementation of WTO TFA and other international standards for international trade will significantly identify the bottlenecks in procedures of OGAs or Customs including delayed input of consignment information to MACCS found in this study.

Government of the Republic of the Union of Myanmar

Ministry of Planning and Finance

Customs Department

The Report of the 4th Time Release Study (2023) in Myanmar

I. Introduction

1. Myanmar Customs Department under the Ministry of Planning and Finance has been conducting the customs service in line with the modernized international customs best practices. Trade facilitation as well as the role of Customs are crucial for the integration of economy 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, 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 publish the average release time of goods to simplify and expedite procedures. As Myanmar, the Customs Department conducted 4th Time Release Study (4th TRS) at two selected areas, namely the Yangon Air Cargo Terminal (YACL) and Myanmar Industrial Port. The survey was studied in the Yangon Air Cargo Terminal (YACL) from 23rd January to 27th February, 2023, and in the Myanmar Industrial Port (MIP) from 13th to 17th March, 2023.

4. The 2021 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), Myanmar Customs Department prioritized and implemented the 4th 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 from its arrival at the point of entry until it is released by Customs;

- (b) Identify where bottlenecks or obstacles exist in the processes and possible reasons for delays;
- (c) Determine opportunities for improvement and recommend possible remedies to increase Customs efficiency thereby, enhancing trade facilitation.

IV. Scope and Methodology

7. The 2023 TRS which was 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.

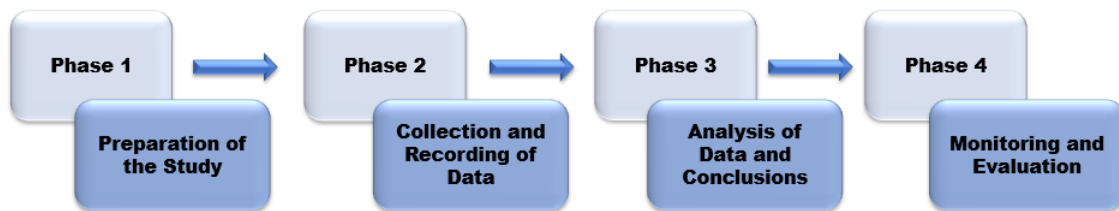


Figure 1: TRS Methodology

Time Release Study at Myanmar Industrial Port Terminal

8. Myanmar Industrial Port (MIP) is located at No. (7/2-K), Kanthar Lane, Ahlone Township, Yangon Region, Myanmar. 2014 TRS, 2019 TRS and 2021 TRS Survey have been conducted in Asia World Port Terminal (AWPT) and 2023 TRS was conducted in Myanmar Industrial Port (MIP). Customs declarations for all sea cargoes of AWPT are processed by MACCS. MACCS has three channels that analyze the cargo based on risk assessment; Green channel, Yellow channel and Red channel.

9. The processing hours at the Customs Headquarters are from 09:30 to 16:30 during weekdays. The MIP is open for examination and release from 09:30 to 18:00 during weekdays and 10:00 to 14:00 on Saturdays. The process flow chart of MIP is as follows:

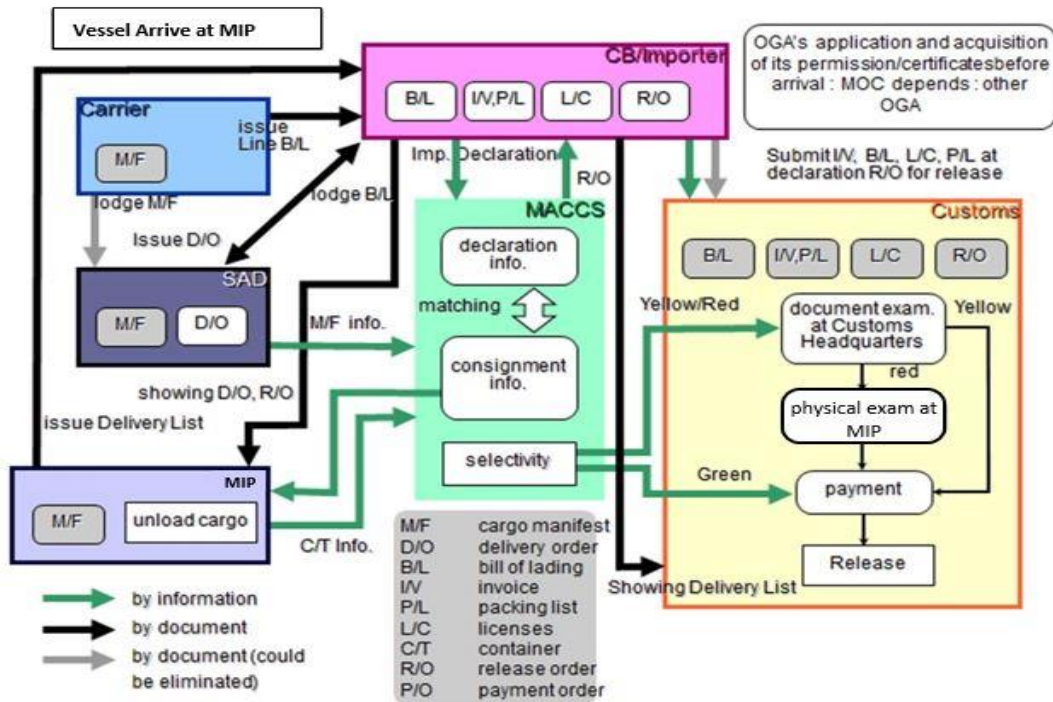


Figure 2: Process Flow Chart of MIP

10. The figure above is further explained as below:

- Regularly, import license/ permit must be acquired before the goods arrive in Myanmar. Therefore, basically it doesn't affect the process from arrival of cargo to release of goods.
- CB or importer requests the carrier for issuing line Bill of Lading (B/L) to carry out clearance processes.
- Before entry of vessel, the shipping line that transports the goods submits the Manifest (M/F) information to Myanmar Port Authority, the Shipping Agency Department (SAD).
- 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.
- MACCS generates consignment information by each bill of lading (B/L).
- CB or importer lodges hard copy of B/L to SAD and gets Delivery Order (D/O) from SAD.
- MIP unloads container. Then MIP inputs discharged container (C/T) information to MACCS for each B/L by referring M/F information. MACCS generates corresponding consignment information status; 'ready to import declaration'.

- (h) CB or importer lodges the import declaration based on the B/L information to MACCS.
- (i) When both declaration information by CB or importer and consignment information by SAD and MIP are set, MACCS categorizes the import declaration as the green, yellow and red channel according to the selectivity criteria.
 - (i) In the case that declaration is selected to green channel, and if there is sufficient amount in deposit account for payment for duties and taxes, CB or importer can receive release order (RO) notification immediately from MACCS. If there is no deposit account or insufficient amount, CB or importer proceeds to get payment order or increase deposit amount. After lodging payment order to customs, customs officer completes the payment process by confirming the amount. Then, RO notification will be released once the confirmation is shown in the system.
 - (ii) In the case that yellow channel is selected, appraiser at the Customs Headquarters conducts a document examination whether 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 applied. 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 to the red channel, appraiser conducts a document examination at the Customs Headquarters and physical examination will be conducted at MIP where consignment is located. Once the examination is completed, payment and RO process will be applied.
- (j) CB or Importer can obtain the RO (Release Order) from MACCS system and then the Delivery List (DL) will be issued by MIP. It is no more necessary to get the signature of the customs officer on RO.

Results of the Study and Key Performance Indicators (KPIs)

11. During the survey period, there was a total of two hundred (200) customs declarations registered. Among them, the total numbers of returned survey forms were one hundred and ninety (190). Among them, one hundred and eighty-eight (188) forms were selected as having sufficient and accurate data for this study. TRS result in 2023 at MIP is mentioned as below chart.

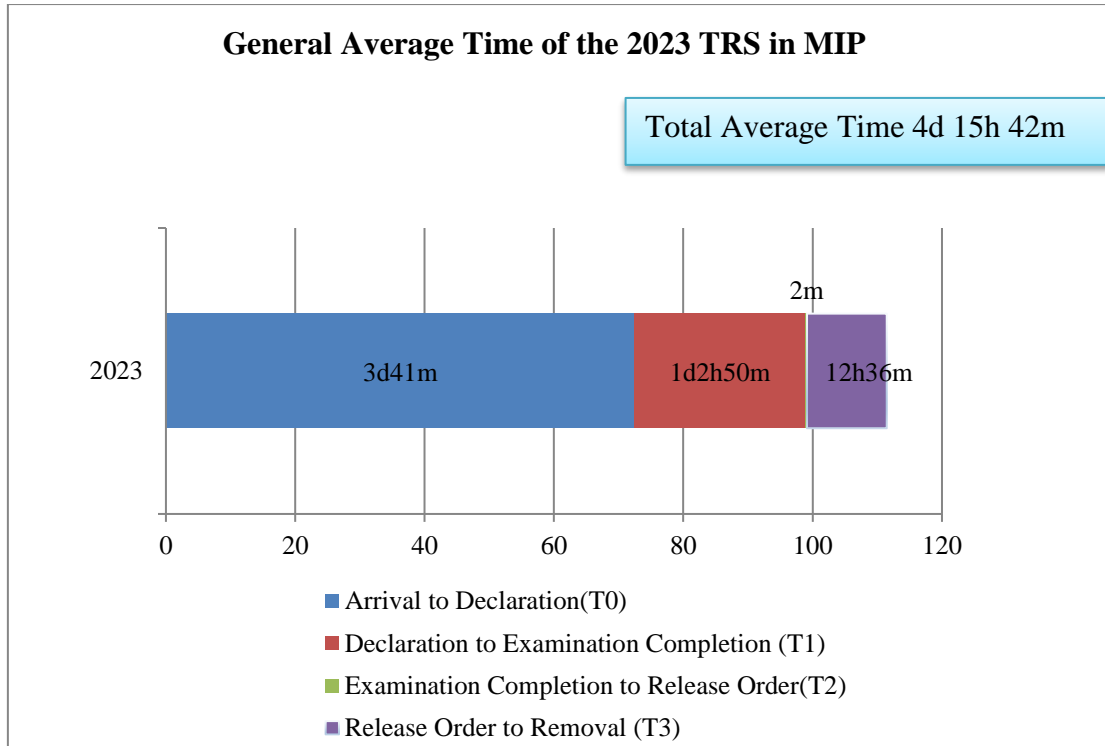


Chart 3: General Average Time of 2023 TRS in MIP

12. For the goods which are controlled by OGAs, there was less difference from ordinary goods in comparison with other countries.

- (a) MOC import license is needed before the arrival of goods in Myanmar,
- (b) Approvals/permissions by some other OGAs are needed before declaration,
- (c) Some Approvals are needed before RO (or) before dclaration, and
- (d) Some Approvals are needed after releasing the cargo from the ports or before the distribution.

13. The study starts from arrival of goods to release from Customs control area. It means that the goods needed approval/ permission before arrival and after RO does not totally affect the study. The majority of declaration is before arrival as approval process of license does not affect the duration from arrival to release of import goods other than the quarantine and food products, even it could take a month or two.

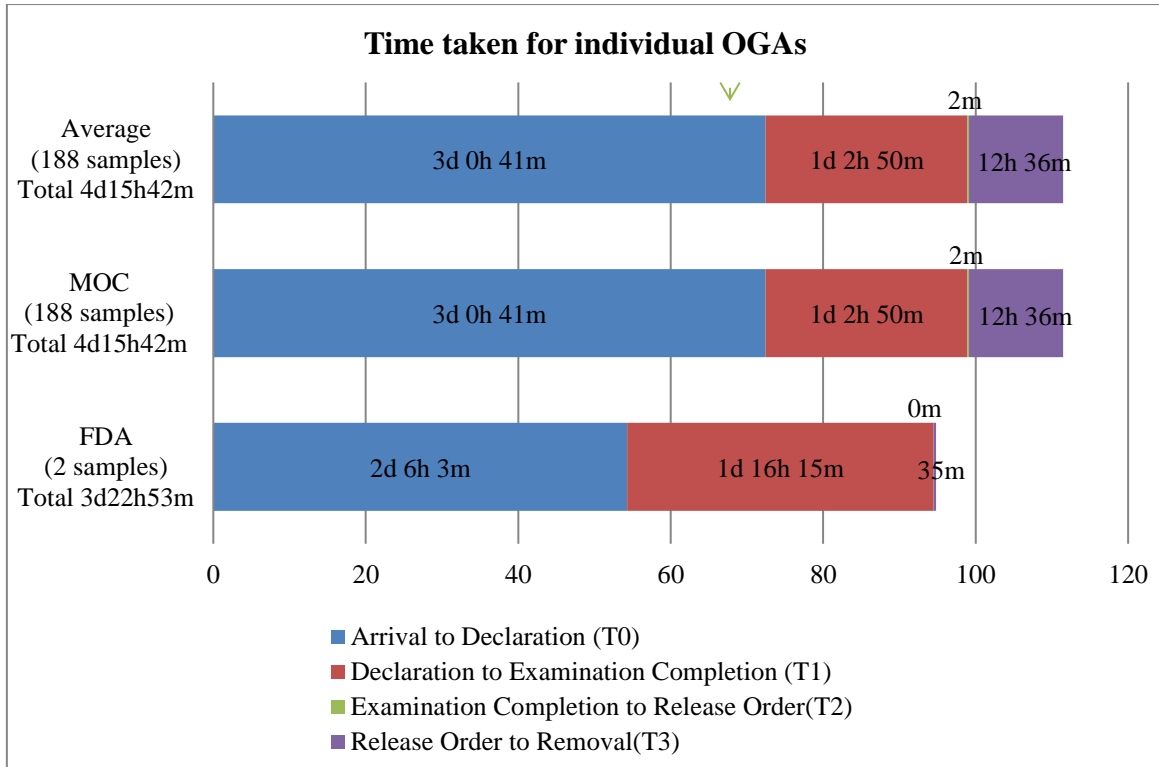


Chart 4: OGA Declarations Results in MIP

14. In Myanmar, since CEPT consignment is considered as high risk, MACCS selects yellow channel or red channel only. In 4th TRS survey, goods except medicine and other restricted cargoes are allowed to release as the original selectivity. 100% document examination and high percentage of physical examination make T1 longer. CEPT results are indicated in the chart as below.

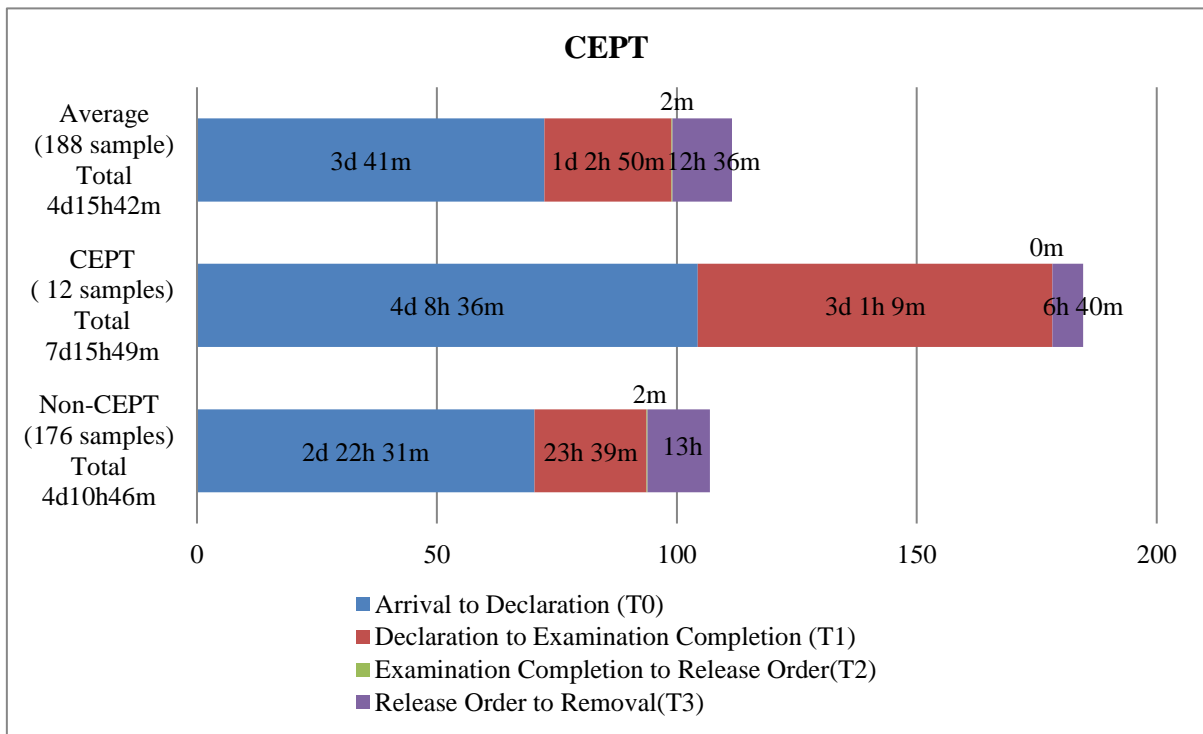


Chart 5: CEPT Declarations Results in MIP

Analysis and Findings

15. The total average time taken from the arrival to the release of goods is 4 days, 15 hours and 42 minutes. The most part of this time is taken by T0 and T1, at 3 days and 2 days, respectively. Out of 188 samples, 133 were yellow channel and 55 were red channel. Yellow channel is to release the goods after reviewing the documents, followed by red channel. The results of the different selectivity at MIP are indicated in the chart as below.

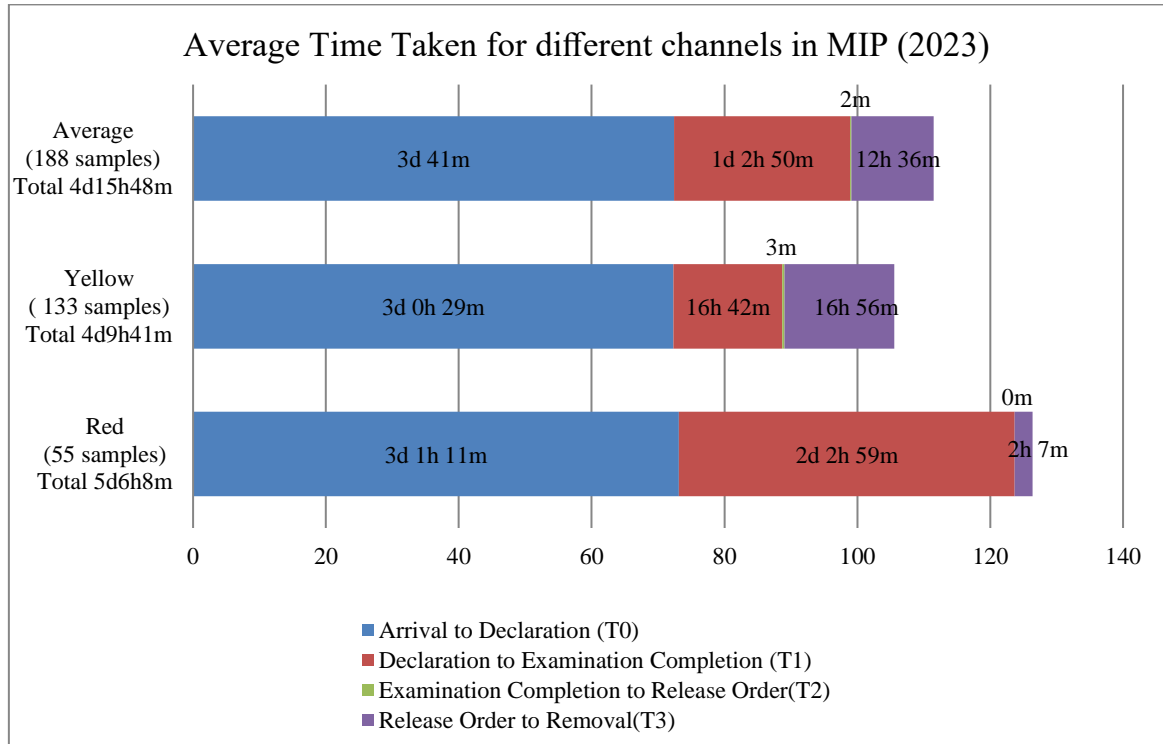


Chart 6: Average Time Taken for different Channels in MIP

16. The following analyses and findings were highlighted:

(a) T0, 'Arrival to Declaration'

a.1 After MACCS was introduced, CB or importer was able to lodge the declaration electronically, so it can be processed faster. There is a major change of trade flow of import goods. during this T0 period. CB or Importer can further reduce the duration of T0 as the import declaration can be submitted in advance even before the arrival of the goods. As in another change, not only the process of import declaration but also the cargo manifest (M/F) are examined electronically. M/F information is inputted by SAD after receiving the information from shipping line. SAD inputs the M/F information to MACCS system and registers the arrival date by using DMF service. MIP inputs the container loading status to MACCS system once the containers have been unloaded from the ship into the port.

- a.2 Although the Shipping Agency Department issues Delivery Orders daily, some CB or Importer waits and attempts to receive many delivery orders at the same time. Thus, it causes time delays.
 - a.3 In Yangon port, free storage time for container cargo is set up to seven days. It aims to resolve the time delays for obtaining the import licenses for importers/exporters, endorsements from the relevant departments, wait for documents required for customs clearance procedures. When the free storage time is run out, the demurrage charges, depending on the length of time, will be imposed as specify by the Myanmar Port Authority in order to encourage the goods to be taken out. Time delay is not related to the submission of import declaration within 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 It may cause delay because the import declarations are submitted by CB or importer only when the preparation stage of required documents are complete.
 - a.5 Some of MACCS users may not acquittance with MACCS system and not aware the latest information about MACCS. Therefore, training program for MACCS users, particularly new users, can be effective to reduce preparation period.
- (b) T1, 'Declaration to Examination Completion'
- b.1 After the introduction of MACCS, CB or importer submitted import declaration to MACCS twenty-four hours a day, seven days a week (24/7). Some declaration can time lag because those declarations were not submitted during working hours.
 - b.2 MACCS executes precise selection of channels based on risk management mechanism. MACCS selects high risk import declarations such as license controlled merchandise or merchandise for which preferential treatment is applied into yellow or red channel. It might be the reason that ratio of yellow and red channel has increased.
 - b.3 Although the declaration has been submitted, having to await for the necessary recommendations/ permissions, to amend the attached documents errors where needed, and to take necessary inspection may cause time delays.
- (c) T2, 'Examination Completion to Confirmation of RO by Customs'
- c.1 After the introduction of MACCS, CB could choose the payment process in either P/O or deposit account of MACCS. If CB or importer selects deposit

account which has enough amount for duties and taxes, payment process will be completed instantly and the total release time could be reduced. On the other hand, it could take more time if Deposit is insufficient and the importer is not well prepared the P/O for the payment procedure even though P/O procedure was chosen.

- c.2 The MACCS Online Payment System, which is a tax payment process in the MACCS system, allows both Direct Payment (direct payment with ID/ED No.) and Deposit Payment (replenishment of money to the deposit account) and processes (24/7). So the time delay is reduced.
 - c.3 According to this 4th TRS Survey, CB or importer has used a sufficient deposit account for customs duties, 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 It will cause delays due to experience such as difficulty in hiring trucks and traffic congestion within the ports area.
 - d.2 In case of LCL Cargoes, the authorities including the customs, Shipping Line, the port and CB or importers carry out the process of deconsolidation the goods from the container at MIP. Although CB and importers has already received RO which are in Green and Yellow channel, the cargoes can be discharged only when the container is deconsolidated and it may affect the survey.
 - d.3 In the case of FCL cargoes with a large amount of containers, it takes (2) days or more to release the goods out of the port because of the difficulty in hiring the trucks and it may affect the survey.
 - d.4 Although CB and importers has already received RO of the cargoes which are in Green and Yellow channel, some import cargo will not be transported out of the container yard because of the difficulties such as unavailability of warehouse, workers, etc. This caused delay and affected the survey.

Time Release Study at Yangon Air Cargo Terminal

17. 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 of Yangon Airport are processed by MACCS. 1st TRS, 2nd TRS and 3rd TRS in Myanmar were conducted at YACL in the year of 2014, 2019, 2021 respectively and 4th TRS in this year of 2023 is the fourth time for YACL.

18. Operating hours of 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 follow.

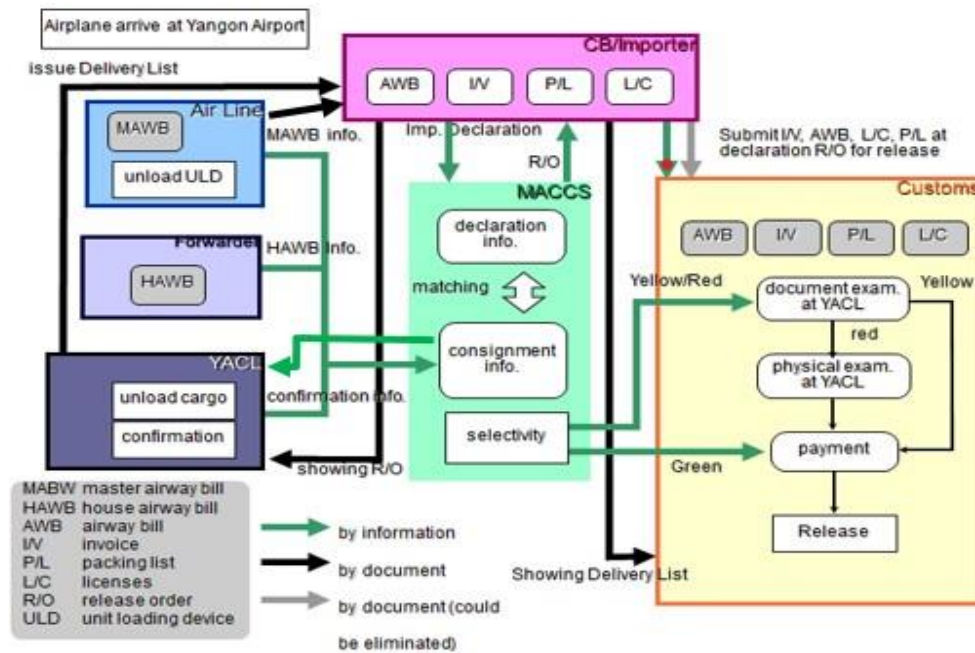


Figure 3: Process Flow Chart of YACL

19. The figure above is further explained as below:

- Normally, import license/ permit from other Government Agencies must be acquired before the goods arrive in Myanmar. (Same as sea cargo).
- CB submits import declaration registration information (preliminary declaration, not mandatory) with MAWB or HAWB number to MACCS and waits for relevant consignment information. The declaration is often submitted in advance in YACL.
- After the arrival of cargo, airline inputs master airway bill (MAWB) information with MAWB number to MACCS. MACCS generates consignment information by MAWB number. At the same time, Unit Loading Devices (ULD) are transferred to YACL.
- YACL discharges ULD and confirms arrival cargoes. Then YACL inputs confirmation information to MACCS that cargoes arrive at YACL. Thereafter some consignments, except the consolidated cargoes with HAWB, are ready to apply import declaration process.
- Forwarder refers HAWB information by MAWB number and adds HAWB information and MAWB number to MACCS. MACCS generates consignment information by HAWB number linked with MAWB number. Thereafter consolidated consignments(with HAWB) are ready to apply import process.

- (f) When preliminary declaration by CB and consignment information by Airline, YACL and forwarder are set, MACCS automatically starts import declaration process to select green, yellow and red channel by selectivity criteria. Further procedures are same as MIP.

Results of the Study and Key Performance Indicators (KPIs)

20. During the survey period, a total of two hundred (200) import declarations were registered. Among them, the total number of the returned survey forms were one hundred and eighty-nine (189). Further among them, one hundred and eighty-eight (188) forms were selected as having sufficient and accurate data for the study. TRS result in YACL is mentioned as below chart.

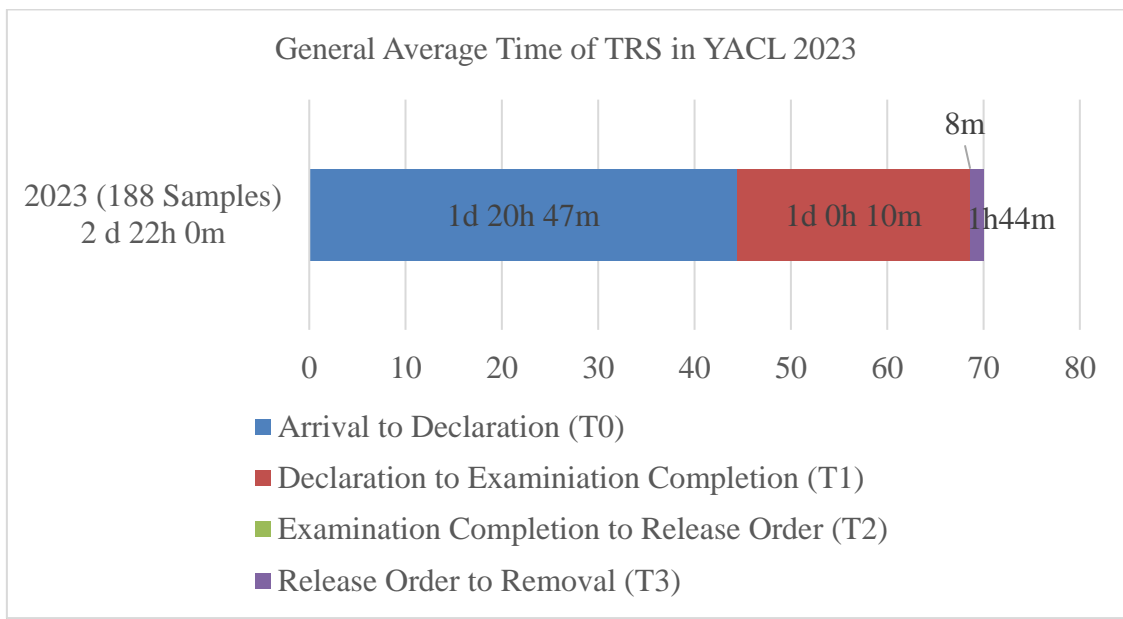


Chart 7: General Average Time of 2023 TRS in YACL

21. During the survey period, although it has been observed that only the goods needed to obtain an import license of the Ministry of Commerce (MOC) and the goods needed to obtain the recommendation of the Department of Food and Drug Administration were imported, the goods which needed the recommendation from the other departments have not been imported.

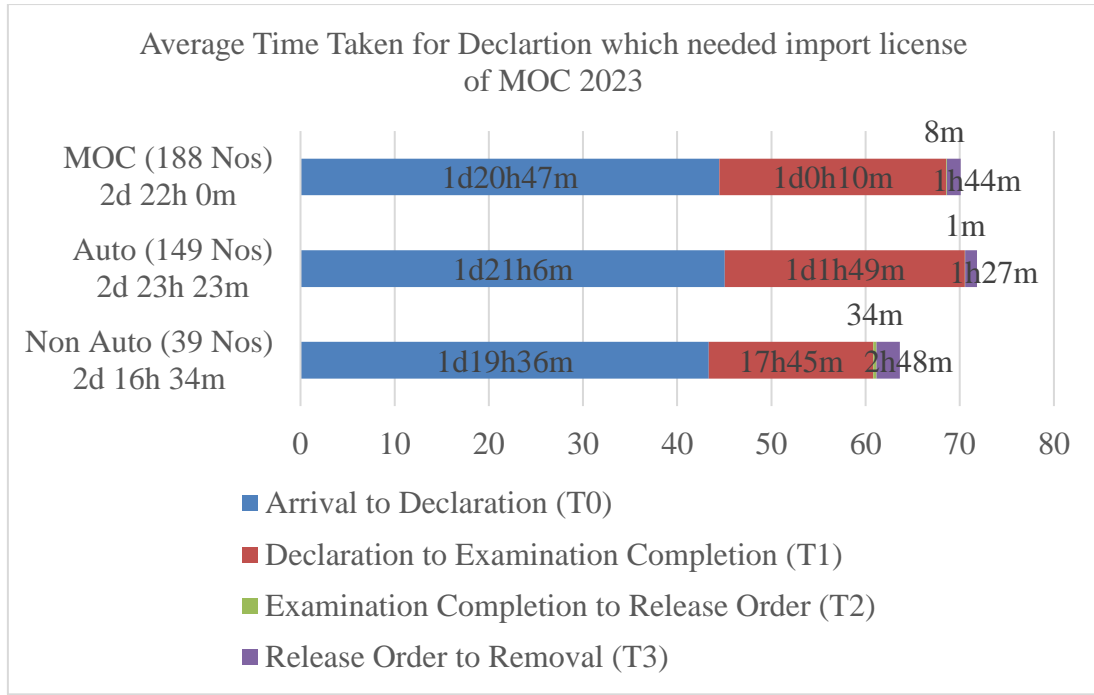


Chart 8: Average time taken for Declarations which needed import license of MOC (2023 TRS in YACL)

22. Starting in August 2023, all imports are required to apply to MOC's Import License before the goods arrives. The application can be obtained in accordance with the relevant goods, such as the goods available for Auto License permission and the goods needed to apply for Non-auto License. It is observed that the import process time for the Auto-License approved goods are found to take longer than that of the goods needed to apply for Non-auto License.

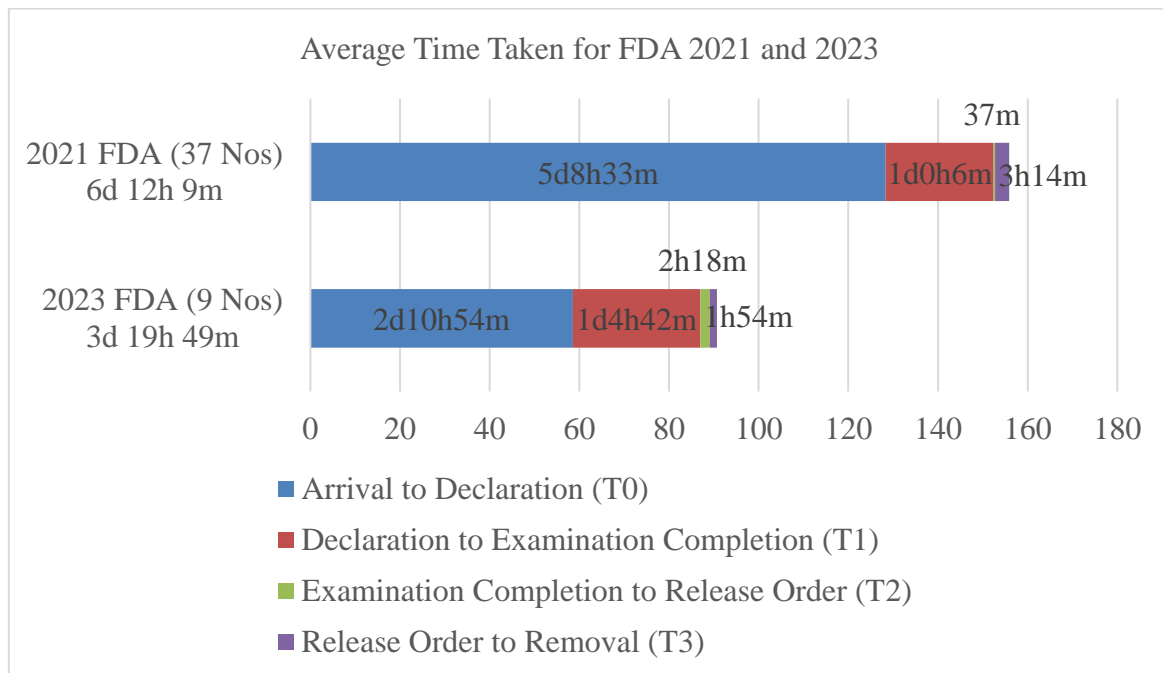


Chart 9: Average time taken for Declarations with FDA recommendation (2023 TRS in YACL)

23. Regarding the import process time for the goods which needed to obtain the FDA’s recommendation letter, it lasted about 6 days 12 hours and 9 minutes in 2021 TRS and 3 days 19 hours and 49 minutes in 2023 TRS. Therefore, it is analyzed that the time taken has been reduced by about half the period of time.

Analysis and Findings

24. The total average time taken from T0 ‘Arrival to Declaration’ to T3 ‘Release Order to Removal,’ in YACL is 2 days 22 hours. On the average, it takes more than 1 days for the declaration to be submitted to Customs after the arrival of the goods. Once the declaration has been submitted, the process is completed at an average of 1 days. Out of 188 samples, 6 were yellow channel and 182 were red channel. The average time taken for different channels in YACL are as below.

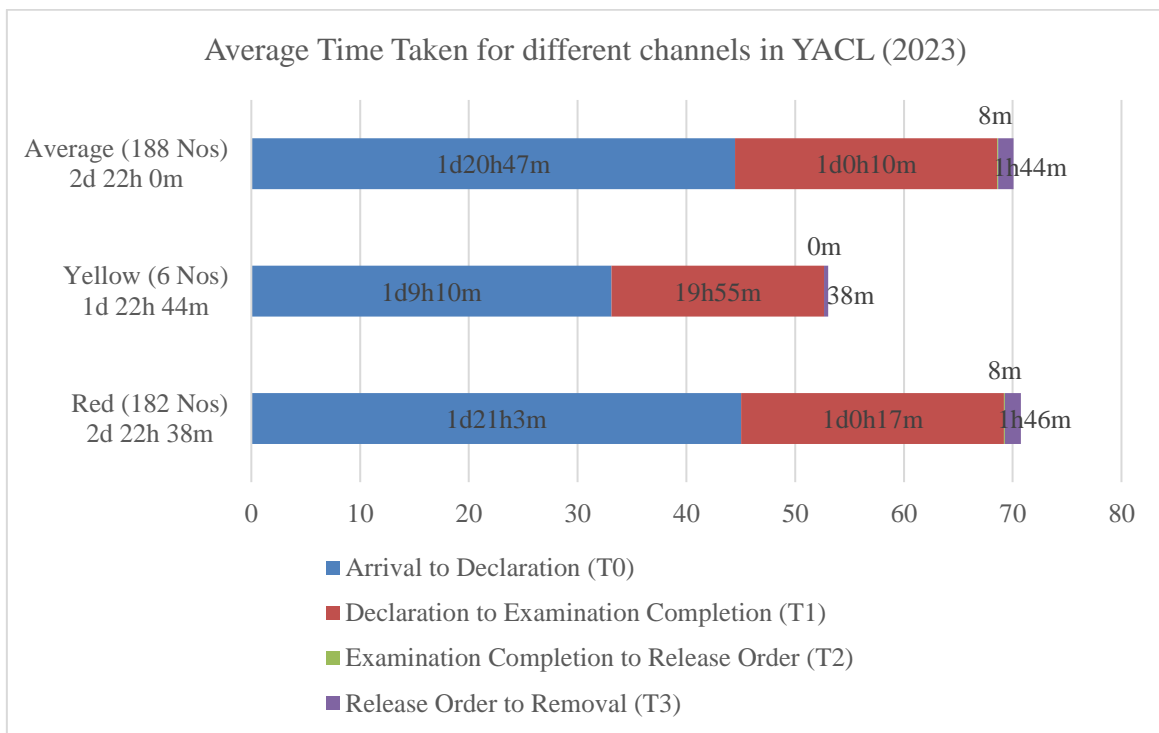


Chart 10: Average Time Taken for different Channels in YACL

25. 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 MIP, MACCS also needs consignment information from airline (MAWB) and forwarder (HAWB). It might take time also in YACL to prepare consignment information.

- a.2 Some of MACCS user might not have enough knowledge and latest information about MACCS. Therefore, training program for MACCS users, particularly new users, can be effective to reduce preparation period.
- (b) T1, 'Declaration to Examination Completion'
- b.1 After the introduction of MACCS, CB submitted import declaration to MACCS twenty-four hours a day, seven days a week (24/7). Some import declaration submitted out of the office hour had a time lag.
 - b.2 MACCS executes precise selection of channels based on risk management mechanism. MACCS selects high risk import declarations such as license controlled goods or OGAs recommendation needed goods into yellow or red channel without omission.
- (c) T2, 'Examination Completion to Release Order' (Same as MIP)
- c.1 Utilizing the MACCS Online Payment System contributes the payment processing activities to be more expeditious and provided the Customs Clearance duration to reduce. (Same as MIP)
- (d) T3, 'Release Order to Removal'
- d.1 After the document that verified the completion of import customs procedures (Release Order-RO) from MACCS is issued, CB needs to issue DL at YACL. As CB needs to wait to get approval from Customs officer on the issued DL, it takes time for authorization. While waiting for the authorization, CB works on clearing another cargo. Therefore, even if the preceding cargo has been authorized for release, it will not be released 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 release the cargoes by using a single truck. This causes delays and warehouse congestion. (Almost the same situation as MIP)

Comparison between 2021 TRS and 2023 TRS

26. The comparison between 2021 and 2023 TRS is mentioned in the following chart.

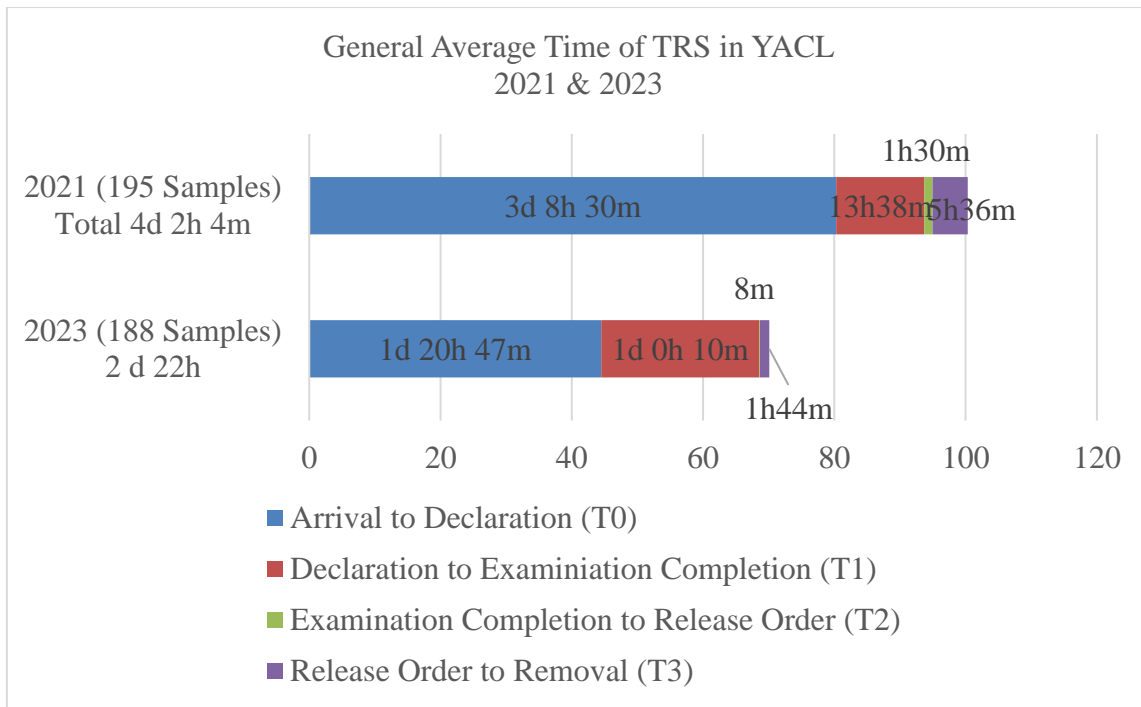


Chart 11: General Average Time of 2021 TRS & 2023 TRS in YACL

27. The average release time from arrival to removal is decreased by about 1 day and 4 hours in 2023 TRS and the reasons are described as follow:

- (a) CB has already obtained the import licence in advance before the arrival of goods, resulting the decrease in arrival to declaration time (T0).
- (b) The import clearance duration was able to be reduced since the necessary documents could be prepared in a short time before the declaration was submitted.
- (c) Cargo release time after the completion of the customs inspection process could be reduced as a result of the sufficient amount for deposit account payment by CB.

28. On average, the time taken between the arrival and removal of cargo is reduced in 2023 TRS. However, it is noted that the time taken for Customs inspection process lasts longer in 2023 because the average time “from Declaration to Examination Completion (T1)” lasted 13 hours 38 minutes in 2021 whilst it was 1 day 10 minutes in 2023. The increase in time taken for customs inspection by 2023 are identified as follows:

- (a) Increase in time taken due to the process that the imported pharmaceuticals and medical supplies have to be released only after conducting the physical examination in cooperation with other governmental organizations.

- (b) During the 2021 survey, some of the processes were released due to the spread of the Covid-19, and the procedures are now being reviewed and conducted regularly in 2023, resulting in an extended inspection duration.

VII. Conclusions and Recommendations

29. 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 OGAs and Private Sectors have the 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 completion 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 WTO TFA and other international standards for international trade will significantly identify the bottlenecks in OGAs or Customs including delayed input of consignment information to MACCS found in this study.

(b) Recommendations

- b.1 To consider the procedures of OGAs and Private Sectors constantly
- b.2 To give awareness to CB or importers including the people related to trading community
- b.3 To continue the implementation of the WTO TFA and other international standards

Appendix I

4th TRS National Working Group

U Kyaw Aung Lwin	Director
U Zaw Min Thein	Director
U Win Naing - 17	Deputy Director
Daw Kalayar Kha	Deputy Director
U Naing Than	Assistant Director
U Maung Maung Myat	Assistant Director
Daw Hsu Wai Hnin	Assistant Director
Daw July Moh Moh Aung	Assistant Director
U Htin Aung Myint	Staff Officer
U Aung Thant Tun	Staff Officer
U Zin Aung Htet	Staff Officer
Daw Khin Su Su Hlaing	Staff Officer
Daw Moe Yu Yu Thein	Customs Inspector
Daw Khant Po Po Htet	Customs Inspector

Appendix II – Survey Questionnaire

Time Release Study (TRS) by Myanmar Customs

TRS Template for Myanmar Industrial Port Terminal

(*) = 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 : MOC PROCEDURES (*)	
14. Necessary for Import License (*)	Auto <input type="checkbox"/> Non Auto <input type="checkbox"/>
15. Timing of Permission/ Approval	BA: Before Arrival <input type="checkbox"/> AA: After Arrival <input type="checkbox"/>
16. Lodgement of Application (AA Only)	<input type="text"/> Day <input type="text"/> mth- <input type="text"/> hr <input type="text"/> min
17. Acquisition of Permission/ Approval (AA Only)	<input type="text"/> Day <input type="text"/> mth- <input type="text"/> hr <input type="text"/> min

18. Factors of taking 24 hours or more from Lodgement to Acquisition (AA Only)	
SECTION D: FDA 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 21 days or more from Lodgement to Acquisition	
SECTION E: PLANT QUARANTINE/ VETERINARY PROCEDURES (*)	
24. Necessary for Permission/ Approval (*)	Yes <input type="checkbox"/> No (Skip no: 25) <input type="checkbox"/>
25. Timing of Permission/ Approval	BD: Before Dec. <input type="checkbox"/> AD: After Dec. <input type="checkbox"/> AR: After RO <input type="checkbox"/>
26. Lodgement of Application (BD and AD only)	<input type="text"/> Day <input type="text"/> mth- <input type="text"/> hr <input type="text"/> min
27. Acquisition of Permission/ Approval (BD and AD only)	<input type="text"/> Day <input type="text"/> mth- <input type="text"/> hr <input type="text"/> min
28. Factors of taking 24 hours or more from Lodgement to Acquisition (BD and AD only) (Plant Quarantine)	
29. Factors of taking 5 working Days or more from Lodgement to Acquisition (BD and AD only) (Veterinary)	
SECTION F: OTHER OGAs PROCEDURES, IF ANY	
30. Name of Agency	
31. Necessary for Permission/ Approval	Yes <input type="checkbox"/> No (Skip no: 32) <input type="checkbox"/>
32. Timing of Permission/ Approval	BD: Before Dec. <input type="checkbox"/> AD: After Dec. <input type="checkbox"/> AR: After RO <input type="checkbox"/>

33. Lodgement of Application (BD and AD only)	<input type="text"/> Day <input type="text"/> mth- <input type="text"/> hr <input type="text"/> min
34. Acquisition of Permission/ Approval (BD and AD only)	<input type="text"/> Day <input type="text"/> mth- <input type="text"/> hr <input type="text"/> min
35. Factors of taking 10 working Days or more from Lodgement to Acquisition (BD and AD only)	
SECTION G: MIP CARGO HANDLING PROCEDURES (*)	
36. Type of Container (*)	FCL <input type="checkbox"/> LCL <input type="checkbox"/>
37. Arrival of Conveyance at MIP (*)	<input type="text"/> Day <input type="text"/> mth- <input type="text"/> hr <input type="text"/> min
38. Loading of Container/ Goods on Conveyance (*)	<input type="text"/> Day <input type="text"/> mth- <input type="text"/> hr <input type="text"/> min
39. Ready for Container/ Goods Examination (*)	<input type="text"/> Day <input type="text"/> mth- <input type="text"/> hr <input type="text"/> min
40. Factors of taking 6 hours or more from Arrival of Conveyance to ready for Container/ Goods Examination	
SECTION H: CUSTOMS PROCEDURE (*)	
41. Preliminary Declaration (*)	Yes <input type="checkbox"/> No <input type="checkbox"/>
42. Tax Exemption/ Reduction (*)	No <input type="checkbox"/> CEPT <input type="checkbox"/> MOPF Approval <input type="checkbox"/> Others <input type="checkbox"/>
43. Final Selectivity Channel (*)	Green <input type="checkbox"/> Yellow <input type="checkbox"/> Red <input type="checkbox"/>
44. Change of Channel from Yellow to Red	Yes <input type="checkbox"/> No <input type="checkbox"/>
45. Registration of Modification of Physical Examination (CKO)	<input type="text"/> Day <input type="text"/> mth- <input type="text"/> hr <input type="text"/> min
46. 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"/>
47. End of Physical Examination	<input type="text"/> Day <input type="text"/> mth- <input type="text"/> hr <input type="text"/> min
48. Registration of Examination Completion (CEA)	<input type="text"/> Day <input type="text"/> mth- <input type="text"/> hr <input type="text"/> min
49. Factors of taking 48 hours or more from Arrival of IDC to CEA	

SECTION I: PAYMENT TO RELEASE ORDER (*)	
50. Method of Payment (*)	Payment Order <input type="checkbox"/> Deposit (Suf) <input type="checkbox"/> Deposit (Insuf) <input type="checkbox"/> MOPS <input type="checkbox"/>
51. End of Payment (*)	<input type="text"/> Day <input type="text"/> mth- <input type="text"/> hr <input type="text"/> min
52. Factors of taking 2 working Days or more from CEA to End of Payment	
SECTION J: RELEASE ORDER TO PHYSICAL RELEASE (*)	
53. Release Order by Customs (*)	<input type="text"/> Day <input type="text"/> mth- <input type="text"/> hr <input type="text"/> min
54. Issue of DL by MIP (*)	<input type="text"/> Day <input type="text"/> mth- <input type="text"/> hr <input type="text"/> min
55. End of Confirmation of DL by Customs at MIP (*)	<input type="text"/> Day <input type="text"/> mth- <input type="text"/> hr <input type="text"/> min
56. Physical Release for Disposal (*)	<input type="text"/> Day <input type="text"/> mth- <input type="text"/> hr <input type="text"/> min
57. Factors of taking 1 hours 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

TRS Template for Yangon Air Cargo Terminal

(*) = 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 (ACH) (*)	<input type="text"/> Day <input type="text"/> mth- <input type="text"/> hr <input type="text"/> min
9. Submission of AWB (EAW) (*)	<input type="text"/> Day <input type="text"/> mth- <input type="text"/> hr <input type="text"/> min
10. Arrival of Aircraft (*)	<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 : MOC PROCEDURES (*)	
16. Necessary for Import License (*)	Auto <input type="checkbox"/> Non Auto <input type="checkbox"/>
17. Timing of Permission/ Approval	BA: Before Arrival <input type="checkbox"/> AA: After Arrival <input type="checkbox"/>
18. Lodgement of Application (AA Only)	<input type="text"/> Day <input type="text"/> mth- <input type="text"/> hr <input type="text"/> min
19. Acquisition of Permission/ Approval (AA Only)	<input type="text"/> Day <input type="text"/> mth- <input type="text"/> hr <input type="text"/> min
20. Factors of taking 24 hours or more from	

Lodgement to Acquisition (AA Only)	
SECTION D: FDA 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 21 days or more from Lodgement to Acquisition	
SECTION E: PLANT QUARANTINE/ VETERINARY PROCEDURES (*)	
26. Necessary for Permissiion/ 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 24 hours or more from Lodgement to Acquisition (BD and AD only) (Plant Quarantine)	
31. Factors of taking 5 working Days or more from Lodgement to Acquisition (BD and AD only) (Veterinary)	
SECTION F: OTHER OGAs PROCEDURES, IF ANY	
32. Name of Agency	
33. Necessary for Permission/ Approval	Yes <input type="checkbox"/> No (Skip no: 34) <input type="checkbox"/>
34. Timing of Permission/ Approval	BD: Before Dec. <input type="checkbox"/> AD: After Dec. <input type="checkbox"/> AR: After RO <input type="checkbox"/>
35. Lodgement of Application (BD and AD only)	<input type="text"/> Day <input type="text"/> mth- <input type="text"/> hr <input type="text"/> min

36. Acquisition of Permission/ Approval (BD and AD only)	<input type="text"/> Day <input type="text"/> mth- <input type="text"/> hr <input type="text"/> min
37. Factors of taking 10 working Days or more from Lodgement to Acquisition (BD and AD only)	
SECTION G: CUSTOMS PROCEDURE (*)	
38. Preliminary Declaration (*)	Yes <input type="checkbox"/> No <input type="checkbox"/>
39. Tax Exemption/ Reduction (*)	No <input type="checkbox"/> CEPT <input type="checkbox"/> MOPF Approval <input type="checkbox"/> Others <input type="checkbox"/>
40. Final Selectivity Channel (*)	Green <input type="checkbox"/> Yellow <input type="checkbox"/> Red <input type="checkbox"/>
41. Change of Channel from Yellow to Red	Yes <input type="checkbox"/> No <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 36 hours or more from 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 YACL (*)	<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 YACL (*)	<input type="text"/> Day <input type="text"/> mth- <input type="text"/> hr <input type="text"/> min
51. Physical Release for Disposal at YACL (*)	<input type="text"/> Day <input type="text"/> mth- <input type="text"/> hr <input type="text"/> min
52. Factors of taking 1 hours 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

