

Republic of the Union of Myanmar

Ministry of Planning and Finance

Customs Department

Order No. 1/2022

Subject: Establishment of the Procedures to be complied with Transhipment, Reshipment, Retention, and Re-Exportation of Goods

1. The Customs Department, hereby enacts the procedures regarding with the transhipment of goods from abroad, reshipment after importation for any reasons, retention, and re-exportation, exercising the authority provided under Section 204 (b) of the Sea Customs Act to ensure efficient and prompt handling.

2. The terms included in these procedures shall have the meanings as defined in the Sea Customs Act. As such, the following terms shall have the meanings as specified below:

- (a) **Law** means the Sea Customs Act, 1878 and the laws amending it;
- (b) **Department** means the Customs Department;
- (c) **Director General** means the Director General of Customs Department;
- (d) **The Relevant Department** means the Department of Civil Aviation for the aviation matters, the Myanmar Port Authority for the maritime matters and the Department of Transport Planning for land transport;
- (e) **Transhipment** means the procedures of transferring imported goods designated for transhipment by using the same means of transport, either within the jurisdiction of a single customs port or by transferring the goods to another customs port under the oversight

of the same customs office. The procedures mean the removing goods from an import cargo carrier to an export cargo carrier under the customs supervision;

- (f) **Reshipment** means the process of exporting the imported goods in the customs control area which have not been withdrawn for domestic consumption for any reasons;
- (g) **Retention** means the transportation of goods from any foreign customs port without unloading them at a domestic customs port, proceeding to convey them directly to any foreign customs port;
- (h) **Re-Exportation** means the process of exporting the imported goods or the goods, levying the customs duties, other taxes and fees, identifiable as the ones based on the contract or any valid reasons.

3. The functions of Transshipment, Reshipment, Retention and Re-Exportation of goods are as follows:

- (a) Transshipping the cargo after unloading at the customs port; (Transshipment);
- (b) Reshipping the cargo after unloading at the customs port, whether lodging the Import Declaration (ID) (Reshipment);
- (c) Proceeding with the transportation of goods on board to other customs port (Retention);
- (d) Re-Exportation of goods for any reasons after importation (Re-Exportation).

4. Under Sections 53 and 54 of the Law, when foreign vessels arrive at the customs port, the representative shall deliver the manifest to the Department within twenty-four hours of arrival. Failure to comply shall result in a fine as

outlined in Section 167 (15) of the Law. The manifest shall include the following information:

- (a) Goods that shall be transhipped to other vessels at the customs port;
- (b) Ship's store to be utilized while at the customs port and during the journey;
- (c) Goods loaded on means of transport to be transported to other customs port;
- (d) Goods that shall be unloaded at the customs port of arrival.

Transshipping the cargo after unloading at the customs port (Transshipment)

5. The process shall be undertaken as follows:

(a) **Conditions to be fulfilled**

- (1) Goods designated for transshipment shall be listed separately as transshipment cargo in the manifest;
- (2) Transshipment should be performed exclusively using only the same means of transport;
- (3) Consistent with the provisions in the Chapter 12 of the Law;
- (4) An application for the transshipment of goods to a foreign country shall be submitted before the goods arrive at the domestic customs port, and the application shall be applied within seven days from the date of arrival at the latest. Transshipment of the goods shall be within fourteen days from the date the Customs Department approves the Transshipment Form.

(b) Process to be Undertaken

- (1) According to Chapter 12 of the Sea Customs Act, removing of goods from one means of transport to another without levying customs duty may be allowed. Since goods transported by any means of transport from a foreign customs port are liable to customs duty, they shall remain under customs supervision until re-exportation;
- (2) Customs shall collect transshipment fees after the submission of the Annex (1) of the Transshipment Form of the customs office with the endorsement from the relevant department at the customs port;
- (3) The permission for transshipment shall have the approval of Director of Export and Import Control Division or the Head of the Region/State. When the Transshipment Form is approved, the Import Dutiable Transshipment Stamp (I.D.T. stamp) shall be done and signed on the form. Out of the three copies of the stamped Transshipment Form, the original shall be kept at the relevant customs office, the second and third copies shall be returned to the agent. The agent shall submit the second copy to the customs officer after the transshipment of the goods. The customs officer shall then dispatch the second copy to the relevant customs office after the transshipment of the goods;
- (4) The vessel for transshipment of the cargo can only operate after receiving authorization from the competent customs official;

- (5) Any actions that mis-matched the transshipment process shall be addressed in accordance with Section 167 (54) of the Sea Customs Act;
- (6) In case, damaging packages or containers filled with goods for transshipment, the original goods shall not be added or altered with their own arrangements. Instead, permission of relevant Director of Customs is required for repackaging of the package or container.

Reshipping the cargo before or after unloading at the customs port, whether lodging the Import Declaration (ID) (Reshipment)

6. The process shall be undertaken as follows:

(a) **Conditions to be fulfilled**

(1) **Reshipment of stores from bond**

This refers to the reloading of ship's stores and vessel stores from customs warehouse for overseas trips. When entering one or more domestic coastal customs ports as part of an overseas conveyance, the stored items within Myanmar's territorial waters shall be exempted from duties and taxes for using reasonable quantities;

(2) **Reshipment of goods landed in error**

Goods exported from a foreign country and listed in the manifest can be reshipped if they are mistakenly placed at any domestic customs port, with significant evidence in advance. The reshipment of goods shall be applied within

fifteen days from the date of arrival at the domestic customs port;

(3) **Reshipment due to mistaken importation of goods from a foreign country**

Goods exported from a foreign country and listed in the manifest can be reshipped after being placed at a domestic customs port, if significant evidence such as discrepancies in description of goods and quantity is presented in advance. The application to reship the goods to a foreign country shall be submitted within thirty days of the arrival at the domestic customs port. If the goods checked by physical examination and the descriptions in manifest and Bill of Lading, Air Waybill and Truck Note are matched, the reshipment shall not be allowed;

(4) **Reshipment of imported goods repudiated of deliver for domestic consumption for any reason**

If the goods are repudiated due to the restrictions of Department or any other government department to deliver imported goods for domestic consumption, such goods shall be reshipped to a foreign country;

(5) **Reshipment of goods accompanied by foreign passengers**

Goods accompanied by foreign passengers are not subject to prohibitions under existing laws and notifications, but if they require an import permit or are restricted, shall be temporarily detained and subsequently reshipped under

customs control at/before the time of departure, with the passenger's plan and/or through his representative(s).

(b) **Process to be Undertaken**

(1) **Reshipment of stores from bond**

In order to reship the goods, an Import Declaration (ID) and an Export Declaration (ED) shall be lodged manually along with the application form thereto the endorsement of the relevant organization. The application form shall be signed by the Director of the Export and Import Control Division with the approval of the Head of the Region/State. These transactions shall be excluded in the trading statistics;

(2) **Reshipment of goods landed in error**

Goods substantiated with strong evidence indicating that they were landed in error at any customs port shall be classified as Reshipment Cargo Landed in Error. Such goods shall be managed in accordance with the process for Transshipment Cargo, and an endorsement from the relevant organization shall be presented. The Export Declaration (ED) shall be manual only and penalty shall be paid as prescribed. These data shall be excluded from the trading statistics. The aforementioned shall not be concerned with the results of the physical examination after lodging the manual Import Declaration (ID);

(3) **Reshipment due to mistaken importation of goods from a foreign country**

A manual Export Declaration (ED) shall be lodged. In accordance with Section 40 of the Law, the Import Declaration levied customs duties, other taxes and fees shall be fully refunded. Not lodging ID, the manual ED shall be undertaken, exempt from customs duty, other taxes, and fees; however, the fines shall be paid as prescribed. Re-Exportation of goods shall be applied exclusively to the originating country. These data shall be excluded from the trading statistics. The aforementioned shall not be concerned with the results of the physical examination after lodging the manual Import Declaration (ID);

(4) **Reshipment of imported goods repudiated of deliver for domestic consumption for any reason**

If the goods are repudiated due to the restrictions of Department or any other government department to deliver imported goods for domestic consumption, such goods shall be reshipped to a foreign country. In accordance with Section 40 of the Law, the Import Declaration levied customs duties, other taxes and fees shall be fully refunded. Not lodging ID, the manual ED shall be undertaken, exempt from customs duty, other taxes, and fees; however, the fines shall be paid as prescribed. These data shall be excluded from the trading statistics.

(5) **Reshipment of goods accompanied by foreign passengers:**

The reshipment processes at customs ports are as follows:

- (i) Restricted Items brought in by foreign passengers for any reasons shall be temporarily detained. When he/she departs, it is required to complete the Customs Preventive – 70 (A) Form as prescribed in Annex Form (2) for reshipment;
- (ii) The items not allowed, the detailed information shall be filled on the form; the owner's address, phone number, and email address. The original form is delivered to owner, the Department shall label duplicate clearly on the goods, and the remaining triplicate shall be recorded with a copy of the passenger's passport at the Customs Office. Upon the passenger's departure, the original and the copy are checked, and the belongings are returned. It is not necessary to lodge ED;
- (iii) Reshipment of the goods stored in the Customs Department shall be carried out within sixty days from the date of detention. If not, the item shall be confiscated;
- (iv) In case, the passenger does not depart from the customs port where goods are temporarily detained, he/she carries out to re-export the goods to abroad from the originating customs port. (This means that the passenger may arrange to re-export the goods abroad either him/herself or his/her representative (s), under customs control.)

Retention

7. The process shall be undertaken as follows:

(a) Conditions to be fulfilled

- (1) Retention Cargo shall be mentioned in the Manifest as proceeding cargo;
- (2) The goods shall remain on the board without discharging. (Either the goods have been mistakenly placed on land or due to the nature of the business; if goods are to be reshipped on the same board, they shall be assumed as Retention Cargo and shall be undertaken the Retention Cargo process. Conversely, if the goods have been mistakenly unloaded at the customs port and if they are not reshipped on the same board, they shall be assumed as Reshipment Cargo landed in Error and shall be undertaken the transshipment process.);
- (3) Although the goods are not mentioned as Retention Cargo in the manifest, application for proceeding to convey them to the foreign port shall be submitted with evidence through the relevant department to the Director General or a delegated person. Amending the manifest, the goods shall be carried continuously without discharging.

(b) Processes to be Undertaken

- (1) An application shall be submitted in advance through the relevant department to the Director of the Preventive Division or the Head of the Region/State;

- (2) The notice letter to the relevant department shall be included the detailed information regarding the actual foreign port of shipment including number of packages, quantity, weight, and the customs port from which the goods were loaded;
- (3) In the manifest, Retention Cargo shall be listed separately and submitted for continuous transportation;
- (4) Whereas the Import Declaration (ID) and Export Declaration (ED) are not needed to be lodged, it shall be proceeded by the notice letter of the relevant department;
- (5) If the submitted information and documents are incomplete or inaccurate, the manifest shall not be allowed to amend and the goods shall be confiscated in accordance with Section 167 (35) of the Law;
- (6) If the goods mentioned in the import manifest as Retention Cargo are checked with the previous port clearance, export manifest and other documents, it shall not be taken action for the excess, other discrepancies shall be in accordance with Section 167 (16) of the Law.

Re-Exportation of goods for any reason after importation (Re-Exportation)

8. The process shall be undertaken as follows:

(a) Conditions to be fulfilled

- (1) In cases where goods are to be re-exported after being delivered for domestic consumption, only those goods that have been examined and endorsed by Customs, shall be allowed for re-exportation. If not, evidence (e.g., photograph)

shall be submitted to the Customs Department for consideration. Manual Export Declaration (ED) shall be lodged for re-exportation;

- (2) Re-Exporting any imported goods, the Import Declaration (ID) shall be lodged, and exemptions will be granted for personal effects in accordance with the provisions.

(b) Process to be Undertaken

- (1) In accordance with the Myanmar Investment Commission's approval, the investor terminates the investment before the expiry of permitted period shall be granted for re-exportation levying import duties and taxes on imported goods by tax exemption or preferential tariff treatment. If approval of relevant government organizations may be submitted, import duties and taxes shall be exempted;
- (2) To process the re-export; an application form, the Import Declaration (ID), the export license (if necessary), Manual Export Declaration Form (ED) for the goods to be re-exported and any other necessary documents shall be submitted. The refund duty shall be carried out in accordance with Section 40 of the Law. These data shall be excluded in the trading statistics.

Miscellaneous

9. Provisions and stores warehoused may, within the said period of three years, be shipped without the payment of duty for use on board of any conveyance proceeding to a foreign port in accordance with Section 112 of the Law.

10. For repairing of temporary vessels in Myanmar imported equipment shall be processed as a special case in accordance with aforementioned paragraph (6), sub-paragraph (b)(1).

11. If a vessel within the customs territory is unable to continue transporting those goods for any reasons, the removal of the goods shall be carried out in accordance with the transshipment process.

12. The goods prohibited by the Union shall be undertaken in accordance with the provisions of the Law.

13. Transshipment, reshipment, retention, and re-exportation are failed to comply with the procedures, actions shall be taken in accordance with Section 167 of the Law.

14. Regarding “Entry Inward and Outward of Vessels”, transshipment, reshipment, and retention procedures dated September 12, 1999 and the Order dated November 17, 1999 (35-Ka-99) are to be replaced with these procedures.

15. The Directive No. (15/2018) of Re-Exportation shall be revoked by this Order.

16. This Order shall be affected since 8 December 2022.

Director General (on behalf of)
Myo Thiha (Director), Admin

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