

1.3 Myanmar Customs Information

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Duties and Tax Exemption

For contact information regarding government custom authorities, please follow the link:

4.1 Myanmar Government Contact List

Myanmar is a member state of both GATT (General Agreement on Tariff and Trade) and WTO (World Trade Organization). Myanmar Customs Department became member of the World Customs Organization on 25-Mar-1991 and became a contracting party to the International Convention on the Harmonized Commodities Description and Coding System (HS Code) on 21-Nov-1994. This convention entered into force since 1-Jan-1995.

Myanmar became a member of the ASEAN on 23-Jul-1997 and entered into the ASIAN agreement on Customs. Myanmar joined other ASEAN members in implementing the Common Effective Preferential Tariff Scheme (CEPT) by taking steps to reduce customs tariffs 0% to 5% within ten years time. The Ministry of Finance reduced the tariff to 5% on 62 products effective from 1 January 2000. Transit duty was abolished 1 January 2000 as a fulfillment of the commitment to the ASEAN agreement on the Facilitation of Goods in Transit. An e-Customs system was introduced 29 August 2011 with modules for export and import and it is planned to implement the ASEAN e-Customs National Single Window process by end of 2014.

Myanmar has not signed/ratified the revised Kyoto Convention on the Simplification and Harmonization of Customs Procedures, which contains a chapter binding states to facilitate the work of intergovernmental and non-governmental organizations in implementing humanitarian assistance. (Kyoto Convention, Annex J-5 on the Special Procedure for Relief Material). Myanmar has neither signed/ratified the Tampere Convention on the Provision of Telecommunication Resources for Disaster Mitigation and Relief Operations.

As of November 2016, an online customs clearance system, Myanmar Automated Cargo Clearance System (MACCS) is implemented in both Seaport and Airport of Yangon and Myawaddi (Kayin State) at Thai-Myanmar border. This is also as part of the ASEAN Economic Community Myanmar is required to implement ASEAN Single Window Access for faster import and export customs clearance. Ever since the system implemented, the lead-time for the custom process is yet to speed up and all required supporting document remains the same. For the registration in MACCS system, agency or organization needs to physically present at the Custom Office and complete and submit the registration form. Please see the below flow chart and more on <http://www.myanmarcustoms.gov.mm/macacs/Registration.aspx>.

Sources:

ASEAN ICT Mall, Myanmar Customs Department: <http://aseanict.com/bizcenter/0/Myanmar-Customs-Department/1338/10612>

WCO OMD, Contracting parties to the revised Kyoto convention: http://www.wcoomd.org/en/topics/facilitation/instrument-and-tools/conventions/pf_revised_kyoto_conv/instruments.aspx

UN (Publisher) Tampere convention: https://treaties.un.org/pages/ViewDetails.aspx?src=TREATY&mtdsg_no=XXV-4&chapter=25&lang=en

Online Burma/Myanmar Library, Myanmar New Tax Law: http://www.burmalibrary.org/docs18/myanmar_New_tax_law.pdf

Emergency Response

In the event of an emergency, all humanitarian aid organizations must liaise with the Relief and Resettlement Department (RRD) of Ministry of Social Welfare, Relief and Resettlement for all topics including customs and exercise. The RRD will liaise with the National Disaster Management Committee (NDMC) and this committee will decide if any special customs measures and exemptions would apply.

Myanmar had issued the Natural Disaster Management Law on 31st July 2013 in order to exempt the tax for humanitarian cargo. Ref: [Pyidaungsu Hluttaw Law No.21, 2013](#)

The following table states which agreements and conventions apply in Myanmar:

Agreements / Conventions Description	Ratified by Country?
WCO (World Customs Organization) member	Yes, Date: 25-Mar-1991
Annex J-5 Revised Kyoto Convention	No
OCHA Model Agreement	No

Tampere Convention (on the Provision of Telecommunication Resources for Disaster Mitigation and Relief Operations)	No
Regional Agreements (on emergency /disaster response, but also customs unions, regional integration)	Signature to the ASEAN Green Lane System (GLS) for rapid clearance of goods of ASEAN origins. The GLS was implemented in Myanmar 1-Jan-1999. Customs Value Declaration Form (CUSDEC 4) was prescribed effective from 1-Apr-1999 for implementation of the WTO Valuation Agreement.

National Customs Legislation and Regime	
<ul style="list-style-type: none"> • The Sea Customs Act (1878), Customs valuation is practised in accordance with sea customs act 30 (a) and (b). • The Land Customs Act (1924) • The Tariff Law (1992) • Ministry of Finance (Customs Branch) Notification no. 586, and exemption from Import Regulation and Permission to import made under Ministry of Trade Development Memorandum, no 33. Hta Kha 55 dated 6 March 1956. • United Nations Agencies have a basic agreement with the Government of the Union of Myanmar granting tax exemption status. According to this agreement a tax-free certificate must be obtained per shipment being imported. 	

Exemption Regular Regime (Non-Emergency Response):

The usual process to qualify for exemption of customs duties and taxes is:

1. Tax exemption status must be granted to the organization by the government.
2. For each import shipment, the government must approve a request for tax exemption, following the standard customs declaration procedure.
3. A "special order" procedure per import shipment can be processed to fast track a request for tax exemption and approval by the government.

Organizational Requirements to obtain Duty Free Status	
United Nations Agencies	
A request for Tax Exemption status must be sent to the Ministry of Border Affairs and to the Foreign Economic Relations Department (Ministry of National Planning & Economic Development)	
NGOs	
NGO's must be registered with the relevant Government authority, depending on their scope of work (e.g at the Ministry of Social Welfare or the Ministry of Health and Sports) They need to sign a MOU or LOU with the respective Ministry/Department to carry out their intended project activities and acquire a permit/license to import cargo. A request for Tax Exemption status must be sent to the relevant ministry where the NGO has registered. These ministries will liaise with the Ministry of Commerce, who will issue a letter to the NGO.	

Exemption Certificate Application Procedure:

Organisations can defer from the standard customs declaration procedure to a "special order" procedure to request for exemption of customs duties and taxes.

After cargo arrives, a special order for inspection is prepared and sent to Customs department specifying that the standard exemption procedure has been initiated as well. Authorisation for the freight forwarding agent to work on behalf of the agency/NGO should be issued to the Export/Import section of Customs Department.

Standard Duties and Taxes Exemption Application Procedure	
Documentation required	
<ul style="list-style-type: none"> • Import Licence (Ministry of Commerce) • Commercial Invoice. • Packing list. • Bill of Lading/Air Way bill. • Recommendation from the department concerned (in case of products such as medicines, vehicles, telecommunications equipment) • Cover Request Letter 	

Process to be followed (step by step)

- The application for Tax Exemption Certificate (TEC) is submitted to the Progress of Border Areas & National races Department of Myanmar (NATALA) under the Ministry of Border Affairs for endorsement and a copy of the request to Foreign Economic Relations Department (Ministry of National Planning & Economic Development) for final approval.
- The application process takes about one to two weeks to receive an approval.
- After approval is received it is handed over to the freight forwarding agent to process the custom clearance.

Special Order Procedure (Myanmar Custom Department, 2012)

Imports require payment of customs duties following the standard import declaration process. The special order procedure for import can be followed to qualify for exemption of payment of taxes and duties.

The director general of the Customs Department has the power to grant exemption of customs duties for imports entering by air, water and road, which are not considered to impact state revenue (as per BAM Para 18).

To qualify for Special Order Procedure the imports must be:

- Highly perishable goods
- State projected goods for factory and building construction, pending for issue due to incomplete document.
- Live flora, fauna and remains of the deceased.
- Remand for issue under special order as to imports by department or state enterprise due to lack of set revenue.
- Dangerous Harmful goods, vaccines under specified temperature ie. Radioactive materials, live virus.

1. Applications to the Director General of Customs Department under Special Order should include: imports declaration, import license, B.L invoice, packaging list, signature of the requester bond to pay in (30) days. Goods imported under special order will undergo a detailed inspection and review of the import declaration by the Customs Department.

2. Goods of Embassy and diplomats require a consent letter and will undergo a detailed inspection by the customs department.

3. Failure to issue on special order after approval require submission for consultation of special order impact declaration .

- Phytosanitary certificate for foods.
- Veterinary Health Certificate for live animals.
- Death certificates for remains of the deceased.
- Storage permit for the explosive and inflammable.
- Fit for human consumption certificate for food item for sale.

Telecommunications equipment requires a recommendation against protest from Directorate of Communication.

1. Failure to issue on special order after approval require submission for consultation of special order import declaration.

2. Organizations that can qualify for Special Order Procedure are: Government Departments, UN organizations, NGO joint venture corporation of 50%-state capital, companies under permit of Myanmar Investment commission and private companies only for highly perishable goods, dangerous goods, and live animals.

3. After issue under special order the first and second copies of import declarations are requested with the special order reference number and date with the production of third copy of import declaration and necessary document at the special power section in the customs house for calculation and final assessment after which the due duty is paid during the specified period.

4. Whosoever breaches the bond to clear the special order import declaration in (30) days, shall pay the following fine as per customs rules for and due duty –

1. 6% of the total duty as fine for duty bond clearance in (30-90)days
2. 8% of the total duty as fine for duty bond clearance in (90-180)days
3. 10% of the total duty as fine for duty bond clearance in (181-360)days
4. 0.06% of the average value as fine for duty free goods in (31-60) day
5. 0.08% of the average value as fine for duty free goods in (61-180) day
6. 0.1% of the average value as fine for duty free goods in (181-360) day

Source: Myanmar Customs (Publisher), Special Order Procedure (2012) <http://www.myanmarcustoms.gov.mm/specialorder.aspx> , Date accessed 1 July 2016

Exemption Certificate Document Requirements

Duties and Taxes Exemption Certificate Document Requirements (by commodity)

	Food	Shelter, WASH & Education	Medicines	Vehicles & Spare Parts	Staff & Office Supplies	Telecoms Equipment
Invoice	Yes, pro-forma invoice, 1 copy applies to UN and NGOs	Yes, pro-forma invoice, 1 copy applies to UN and NGOs	Yes, pro-forma invoice, 1 copy applies to UN and NGOs	Yes, pro-forma invoice, 1 copy applies to UN and NGOs	Yes, pro-forma invoice, 1 copy applies to UN and NGOs	Yes, pro-forma invoice, 1 copy applies to UN and NGOs
AWB, BL, Other Transport Docs	Yes, 3 copy applies to UN and NGOs	Yes 3 copy applies to UN and NGOs	Yes, 3 copy applies to UN and NGOs	Yes 3 copy applies to UN and NGOs	Yes, 3 copy applies to UN and NGOs	Yes, 3 copy applies to UN and NGOs
Donation/Non-Commercial Certificates	Yes, one original and one copy, same for NGO and UN	Yes, one original and one copy, same for NGO and UN	Yes, one original and one copy, same for NGO and UN	Yes, one original and one copy, same for NGO and UN	Yes, one original and one copy, same for NGO and UN	Yes, one original and one copy, same for NGO and UN
Packing Lists	Yes, 2 copy for NGO and UN	Yes, 2 copy for NGO and UN	Yes, 2 copy for NGO and UN	Yes, 2 copy for NGO and UN	Yes, 2 copy for NGO and UN	Yes, 2 copy for NGO and UN
Other Documents	1 original and 1 copy of phyto sanitary, fumigation, radiation and GMO certificates with covering request letter for UN and NGOs	Covering Request Letter for UN and NGOs	1 original and 1 copy of batch certificate, certificate of analyses, usage instructions and Covering Request Letter for UN and NGOs	1 copy of Catalogue (proof of what kind of vehicle and usage) Covering Request Letter for UN and NGOs	1 copy of catalogue (proof of usage intensions Covering Request Letter for UN and NGOs	1 copy of catalogue (proof of usage intensions), Covering Request Letter, for UN and NGOs

Additional Notes

- The Customs Department may defer from the standard exemption certificate and "special order" procedure

Customs Clearance

General Information

Customs Information	
Document Requirements	<ul style="list-style-type: none"> • Import Licence (Ministry of Commerce) • Commercial Invoice, • Packing list, • Bill of Lading/Air Way bill, • Recommendation from the department concerned (in case of products such as medicines, vehicles, telecommunications equipment) • Cover Request Letter
Embargoes	Arms
Prohibited Items	Explosives and Arms; playing cards, gambling equipment, antiques, archaeological items and pornography are prohibited. Currency restrictions: The import and export of local currency is prohibited
General Restrictions	Jewellery, electrical goods and cameras must be declared; failure to do so may result in visitors being refused permission to export it on departure. Video cameras will be held in safe custody at the airport and will be returned on departure.

Customs Clearance Document Requirements

Customs Clearance Document Requirements (by commodity)						
	Food	Shelter, WASH & Education	Medicines	Vehicles & Spare Parts	Staff & Office Supplies	Telecoms Equipment

D&T Exemption Certificate	Yes, if available, Original, 1 copy, applies to UN and NGOs	Yes, if available, Original, 1 copy, applies to UN and NGOs	Yes, if available, Original, 1 copy, applies to UN and NGOs	Yes, if available, Original, 1 copy, applies to UN and NGOs	Yes, if available, Original, 1 copy, applies to UN and NGOs	Yes, if available, Original, 1 copy, applies to UN and NGOs
Invoice	Yes, pro-forma invoice, 1 copy applies to UN and NGOs	Yes, pro-forma invoice, 1 copy applies to UN and NGOs	Yes, pro-forma invoice, 1 copy applies to UN and NGOs	Yes, pro-forma invoice, 1 copy applies to UN and NGOs	Yes, pro-forma invoice, 1 copy applies to UN and NGOs	Yes, pro-forma invoice, 1 copy applies to UN and NGOs
AWB, BL, Other Transport Docs	Yes, 3 copy applies to UN and NGOs	Yes, 3 copy applies to UN and NGOs	Yes, 3 copy applies to UN and NGOs	Yes, 3 copy applies to UN and NGOs	Yes, 3 copy applies to UN and NGOs	Yes, 3 copy applies to UN and NGOs
Donation/Non-Commercial Certificates	Yes, one original and one copy, same for NGO and UN	Yes, one original and one copy, same for NGO and UN	Yes, one original and one copy, same for NGO and UN	Yes, one original and one copy, same for NGO and UN	Yes, one original and one copy, same for NGO and UN	Yes, one original and one copy, same for NGO and UN
Packing Lists	Yes, 2 copy for NGO and UN	Yes, 2 copy for NGO and UN	Yes, 2 copy for NGO and UN	Yes, 2 copy for NGO and UN	Yes, 2 copy for NGO and UN	Yes, 2 copy for NGO and UN
Phytosanitary Certificate	Yes, 2 copy, for UN and NGOs	No	No	No	No	No
Other Documents	1 copy of catalogue (proof of usage intensions), Covering Request Letter for UN and NGOs	1 copy of catalogue (proof of usage intensions), Covering Request Letter for UN and NGOs	1 copy of batch certificate, certificate of analyses, usage instructions and Covering Request Letter for UN and NGOs	Catalogue (proof of what kind of vehicle and usage) Covering Request Letter for UN and NGOs	1 copy of catalogue (proof of usage intensions), Covering Request Letter for UN and NGOs	1 copy of catalogue (proof of usage intensions), Covering Request Letter for UN and NGOs

The following attachments show a notification from the Ministry of Commerce and Trade regarding import/export licenses for private companies:

[Ministry of Commerce and Trade Notification 74-2016](#)

[Ministry of Commerce and Trade Notification 74-2016 \(English Translation\)](#)

Checklist of Required Certificates for Food Commodities:

	Phytosanitary	Veterinary	Health	Origin	Fumigation	Non GMO	Weight	Composition/ Analysis	Crop Year	Production Year/ Best Used By-date
Cereals	X			X	X	X	X	X	X	
Pulses	X			X	X	X	X	X	X	
Processed Cereals			X	X		X				X
Dairy Products		X	X	X						X
Blended Food Products			X	X	X	X	X	X		X
Vegetable Oils			X	X						X
Sugar			X	X						X
Canned food		X	X	X		X				X

Transit Regime

Transit Regime

Transit Procedure

All commodities, not for domestic consumption and imported for transit trade, are required to furnish the prescribed form, ie. CUSDEC-3, attached with the followings:

1. Bill of Lading or air consignment note or truck note
 2. Transit Trade Licence or permit issued by the Ministry of Trade
 3. Commercial Invoice
 4. Sales contract between seller and buyer or contract between seller and authorised agent
 5. Guarantee bond, undertaken in strict compliance with regulations: failure to export will be dealt with according to the existing law.
- Transit duty is based on the C.I.F. value of the imported goods and will be levied at 2.5% ad valorem rate.