



**Dear Readers,**

Welcome to a new edition of our newsletter.

### **1. Refund of fines levied by the Customs Department**

On 24 May 2023, the Customs Department announced that it would, upon application, refund the “VPA fines” levied in 748 cases and waive the fines in 17 more cases ([English translation](#)).

Most goods shipped to Myanmar require an import license, and the Customs Department imposes a “VPA fine” (VPA stands for “valid for prior arrival”) if the goods arrive at the port before the import license is issued. This fine is calculated as a fraction of the assessed value of the goods and increases with the number of days that the goods stay in the port without the license. An importer may retrieve the goods only after payment of the fine. After 60 days, the goods may be confiscated.

In April 2022, the Department of Trade [announced](#) that it would enforce regulations that require importers to have all licenses and permits in place prior to the goods leaving the exporting port and that it would no longer issue import licenses after the arrival of the goods in Myanmar.

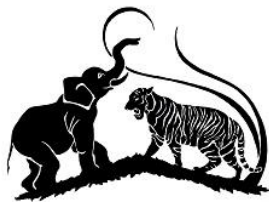
Nevertheless, the Customs Department seems to be willing to refund VPA fines at least in some cases, but the announcement does not specify the criteria for selecting the cases.

Importers on the [Custom’s Department’s list](#) are advised not to procrastinate filing the refund application as the announcement covers goods “that arrived at the port between 3-4-2022 and 31-7-2022”, and section 40 Sea Customs Act bars refunds if the application is made more than 1 year after the payment of the fine.

Importers on the list wishing to claim the refund or waiver have to file an application using the Department’s template, signed by a director of the importing company, and enclose the documents listed in the template.

### **2. Criteria for NGOs in the judicial sector to obtain a Supreme Court recommendation letter**

On 25 May 2023, the Lawyer Affairs and Inspection Department of the Supreme Court published its criteria ([English translation](#)) for issuing a recommendation letter to NGOs in the judicial sector.



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The SAC's recent Registration of Association Law requires among others that NGOs wishing to register obtain a recommendation letter from the line ministry or other government department in charge of the sector in which the NGO wishes to be active.

It should be noted that there are as of now no by-laws implementing the new Registration of Associations Law yet, which so far has hindered the registration of NGOs under the new law.

In order to obtain a recommendation letter from the Supreme Court, NGOs in the judicial sector have to provide the following to the Supreme Court:

- (a) Activities of the association;
- (b) the purpose and work programme of the association and a statement on its ability to assist in legal affairs and assist the judiciary and justice;
- (c) name, stamp, mark, and uniform design of the association;
- (d) undertaking that the aforesaid name, stamp, mark and uniform design is, according to section 28(b) of the law, not identical or similar to (1) a name, stamp, mark and uniform design officially used by the state or government departments and organisations, (2) the name, stamp, mark and uniform design of an association that has received a registration certificate or of any organisation established under any other law in force, and (3) a name suggesting that its bearer represents the whole state, an ethnic group, all ethnic groups, or an entire industry.

We hope that you have found this information useful.

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Managing Director

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Director



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### About Lincoln Legal Services (Myanmar) Limited

Lincoln Legal Services (Myanmar) Limited provides the full range of legal and tax advisory and compliance work required by investors. We pride ourselves in offering result-oriented work, high dependability and a fast response time at very competitive prices. Please do not hesitate to contact us:

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