

# LINCOLN LEGAL SERVICES (MYANMAR) LIMITED

CONVENIENCE TRANSLATION - ACCURACY NOT GUARANTEED

Government of the Republic of the Union of Myanmar  
Ministry of Planning and Finance  
Notification No. 40/2023  
1385, 7<sup>th</sup> Waning Day of Nayon  
(9 June 2023)

## Procedures Amending the Procedures for Taking Action Against the Importation of Goods Imported from Abroad in Contravention of Approval Criteria

The Ministry of Planning and Finance has issued these procedures in exercise of the powers conferred under section 204(b) Sea Customs Act.

1. These procedures shall be known as Procedures Amending the Procedures for Taking Action Against the Importation of Goods Imported from Abroad in Contravention of Approval Criteria.
2. Serial no. 14 of the schedule of the Procedures for Taking Action Against the Importation of Goods Imported from Abroad in Contravention of Approval Criteria shall be replaced as attached.
3. This notification shall take effect from 9 June 2023.

Win Shein  
Union Minister

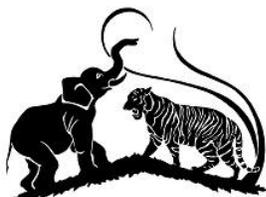
Letter No. MoPF/Finance-1/3/1 (4234/2023)

Date: 9 June 2023

### Determination of penalties on regularly imported vehicles/machines, vehicles imported in projects, and general goods

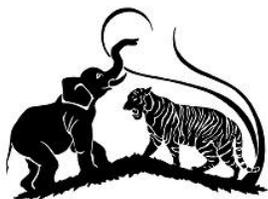
Sr.	Offence	Regularly imported vehicles/machines, vehicles imported in projects		General goods		Remarks
		Explanation	Penalty	Explanation	Penalty	
14	Arrival of the goods prior to the approval of the "valid	1 day to 20 days	Exempt	1 day to 30 days	Exempt	(1) Exemption from VPA penalties for up to 45 days for CMP items.
		21 days to 30 days	1/24 AV [assessed value]	31 days to 40 days	1/90 AV	

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Sr.	Offence	Regularly imported vehicles/machines, vehicles imported in projects		General goods		Remarks
		Explanation	Penalty	Explanation	Penalty	
	for prior arrival (VPA)" license/ permit; obtaining an amendment of the license/ permit after the goods arrived	31 days to 40 days	1/4 AV	41 days to 50 days	1/48 AV	(2) Exemption from VPA penalties for aircraft spare parts.
		41 days to 50 days	1/2 AV	51 days to 60 days	1/24 AV	
		51 days to 60 days	1 AV	61 days to 70 days	1/8 AV	(3) Regarding license/permit renewal, if the renewal is late, but the renewal is consecutively allowed, there is no need to take action under this article.
		61 days and more	Confiscation	71 days to 80 days	1/4 AV	
				81 days to 90 days	1 AV	
				91 days and more	Confiscation	



## LINCOLN LEGAL SERVICES (MYANMAR) LIMITED

### 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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