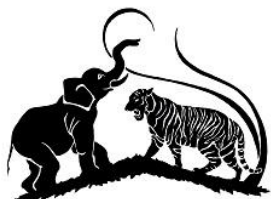


CONVENIENCE TRANSLATION - ACCURACY NOT GUARANTEED

## Customs Department

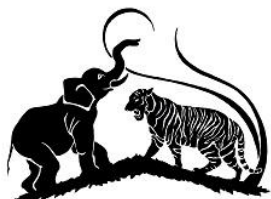
### Procedures undertaken when passengers arrive at Yangon International Airport (international arrivals)

1. The procedures undertaken when passengers arrive at the airport (international arrivals) are as follows:
  - (a) Passengers arriving at Yangon International Airport (international arrivals) with items to declare must enter through the Red Channel and fill out the Passenger Declaration Form. Those having no items to declare must enter through the Green Channel.
  - (b) The luggage of holders of Diplomatic and UN Passports, and government officials returning from abroad who have been issued diplomatic or special passports by the Government of the Republic of the Union of Myanmar, will not be opened and searched. (Vienna Convention Article 36, Preventive Service Manual Para 192,192(A))
  - (c) Luggage where the X-Ray inspection produced suspicious images and luggage that needs to be opened and inspected based on a report is being visually inspected in front of the passenger jointly with the *[security]* team. (Section 194 Sea Customs Act)
  - (d) Customs duty exemption is granted if, during the visual inspection of the passenger's luggage, there are passenger personal luggage items that are exempted from customs duty according to Customs Department Notification No. 57-A-85 dated 7 May 2019.
  - (e) Items listed in Ministry of Commerce Order No. 14/98 are granted exemption from having to obtain an import licence, but the tax due must be paid.
  - (f) Tax is collected on items not covered by Customs Department Notification No. 57-A-85 dated 7 May 2019 and commercial imports in excess of the passenger's personal luggage.
  - (g) If, when collecting tax, an invoice/voucher can be presented for items with a value of less than USD 500 that do not require a licence, the price is examined as to whether it is appropriate and if so, the value is assessed as in the invoice/voucher and the tax due is collected, and if the price in the presented invoice/voucher is not believed to be appropriate for assessment, the value is assessed based on the internet price or the recorded price and the tax due is collected, all according to Customs Department Internal Directive No. 1/2014.



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- (h) If many items are carried that do not require a license but have a value of more than USD 500, they may be detained based on the following considerations:
  - (1) The passenger carrying the items does so frequently;
  - (2) the quantity carried is for sales purposes (“commercial for sale”) (Customs Department Internal Directive 1/2014)
- (i) For items with a value of less than USD 500 that require a licence (excluding communications equipment, medical supplies, food, drones, and restricted items, provided that these articles require an endorsement from the relevant departments), tax due is collected as in para. (g) above. If the value is above USD 500, they are detained according to customs procedures. (Customs Department Internal Directive 1/2014)
- (j) If the import of items requires an endorsement from the relevant department (e.g., medicine, food, drones), permission is only granted if there are endorsements from the relevant department. If official documents to import these items cannot be presented, this is considered to be a violation of sections 18 and 19 Sea Customs Act and the items are detained according to section 167 (8) Sea Customs Act.
- (k) If a detention is made, the Airport Customs Department issues an Inventory of Goods (a list of the detained goods) and an explanation letter to the owner. To recover the detained items, the owner must apply at the Criminal Section in the Prevention Division of the Customs Department’s Head Office with the aforementioned documents, the recovery application, a passport copy, the original voucher or invoice from the purchase of the items, and the endorsement from the relevant department if items require an endorsement from other departments. The Customs Department examines the documents submitted by the owner, collects customs duty, commercial tax and fines due, and returns the items.
- (l) Foreigners entering Myanmar may declare in the passenger declaration form items for the passenger’s personal use, tools and equipment, foreign currency, and jewellery, if these articles will be taken back upon departure.
- (m) Citizens and foreigners must declare any foreign currency (cash or financial instruments) exceeding USD 10,000 on the Passenger Declaration Form. (Customs Department Internal Instruction No. 22/2014)
- (n) If foreign passengers bring items that may not be imported into the country for various reasons although there is no prohibition or restriction by law, they are temporarily stored



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at the airport for reshipment and returned as prescribed when the passenger departs.  
(Preventive Service Manual, Para 161,162)

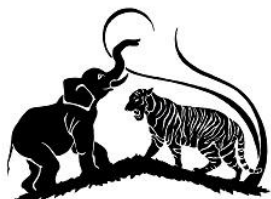
2. The items most commonly carried by passengers at the airport and the tax rates for these items are as follows:

Sr.	Items category	Customs duty (CD)	Commercial tax (CT)	Remark
1	Clothing	10%, 15%, 20%	5%	The difference in customs duty rates is due to the fact that clothing can be made of cotton and other fibres (wool, synthetic fibres, artificial fibres).
2	Wallets, handbags and other various types of bags (Bags, Hand Bags, Slim Bags, Travel Bags, Wallet, etc)	7.5%	5%	
3	Various types of cosmetics	20%	5%	
4	Shampoo	20%	5%	
5	Shoe (Shoe, Slipper, Sandals)	7.5%	5%	
6	Watch	10%	5%	
7	Food Supplement	20%	5%	
8	Chocolate	20%	5%	
9	Sunglass	3%	5%	
10	Hat	7.5%	5%	

3. The items designated as passenger personal luggage items according to Customs Department Notification No. 57-A-85 dated 7 May 2019 are as follows:

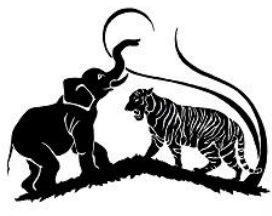
(a) **Passenger's personal luggage**

- (1) One portable recreational camera and one set of related accessories (excluding professional items);
- (2) one set of golf clubs;
- (3) one bicycle;



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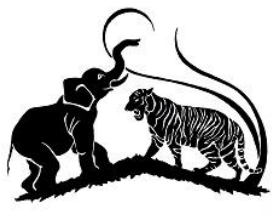
- (4) personal medication that is not prohibited or restricted and that the passenger actually needs to use during the trip, with or without a doctor's prescription;
  - (5) not more than two liters of various alcoholic beverages;
  - (6) not more than 150 ml of perfume;
  - (7) not more than 400 cigarettes, not more than 50 cigars, and not more than 250 gm of pipe tobacco;
  - (8) one portable video camera, HD Cam or DV Cam and one set of spare batteries, for filming scenes as a souvenir;
  - (9) one portable computer and its accessories;
  - (10) the passenger's personal effects and household items if the value of these articles does not exceed USD 500;
  - (11) one 42 inch TV;
  - (12) jewellery carried with the permission of the Central Bank by Myanmar citizens upon departure from Myanmar. (Remark: "Jewellery carried with the permission of the Central Bank" refers to jewellery whose value exceeds the amount of MMK 10,000,000 permitted by Customs Department Internal Directive No. 22/2014 and therefore requires Central Bank permission.);
- (b) Apart from the items specified in sub-para. (a), items brought for the personal use of a passenger, and items whose value does not exceed USD 500 may, provided that they are not in conflict with any specific law or provision, be considered as items exempted from customs duty if the Director General or a Customs officer authorised by him is satisfied that the items are for the passenger's personal use.
- (c) Foreigners arriving to invest or carry out other business tasks in the country, irrespective of whether this is related to a state organisation or private company, may bring tools and equipment for business use if they commit to take them back when departing after completing their work.
- (d) Items of a passenger who died abroad may, if they are imported back into the country, be considered as items that are exempt from customs duty.
4. Passengers arriving from abroad may bring the following items only after submitting endorsements from the relevant departments:



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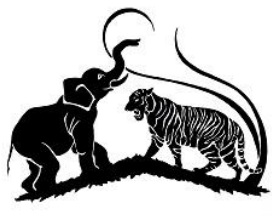
- (a) For medicine, food, and food supplements, endorsement from the Food and Drug Administration Department - FDA, DRC;
  - (b) for drones with camera, endorsement from the Telecommunications Department and endorsement from the Department of Civil Aviation;
  - (c) for toy guns, endorsement from the Myanmar Police Force stating that they are not items that may pose a security risk and that they are toy items;
  - (d) for live animals, endorsement that they are free from contagious disease (animal quarantine);
  - (e) for plants or flowers, endorsement that they are free from insects (plant quarantine);
  - (f) for items to be imported with other endorsements, endorsement from the relevant department.
5. The following items are exempted from having to obtain an import license/permit according to Ministry of Commerce Order No. 14/98:
- (a) **PERSONAL GOODS**

(1) Video Camera Complete unit	1	Set
(2) Typewriter	2	Nos
(3) Personal Computer	2	Sets
(4) Video Tape (Unrecorded)	12	Reels
(5) Computer Disc	24	Nos
(6) Hats Caps, Umbrellas and Parasols	3	Each
(7) Footwear	4	Pairs
(8) Watch and Clock (all sorts)	2	Each
(9) Spectacles	6	Nos
(10) Calculators	6	Nos
  - (b) **HOUSEHOLD GOODS**



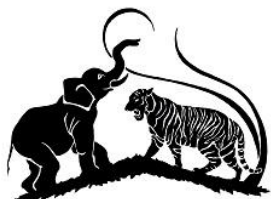
## LINCOLN LEGAL SERVICES (MYANMAR) LIMITED

(1)	Kitchenware		
	(aa) Cooking Oven	1	No
	(bb) Stove	1	No
	(cc) Cooking Oven and Stove	1	No
(2)	Food Mixer	1	No
(3)	Generator	1	No
(4)	Electric Motor	1	No
(5)	Air Compressor	1	No
(6)	Lawn Mower	1	No
(7)	Electric Tools	2	Sets
(8)	Photo Copier and Component Parts & Accessories	2	Sets
(9)	Toner	12	Lbs
(10)	Air Conditioner	1	No
(11)	Water Cooler	1	No
(12)	Pump	2	Nos
(c)	<b>MUSICAL INSTRUMENTS</b>		
(1)	Electric Organ	1	No
(2)	Drum Set & Outfit	1	No
(3)	Electric Guitar and Amplifier	1	No
(4)	Piano Including Electronic Piano	1	No
(5)	Polyphonic Synthesizer	2	No
(6)	Strings for Musical Instruments	6	Doz
(d)	<b>COTTAGE INDUSTRY</b>		



## LINCOLN LEGAL SERVICES (MYANMAR) LIMITED

(1)	Battery Charger	2	Nos
(2)	Automotive Service Equipment	1	Set
(3)	Welding Set	2	Set
(4)	Voltage Regulator	2	Nos
(5)	Transformer	1	No
(6)	Paper Cutting Machine	1	No
(7)	Printing Machine Including Offset Press	1	No
(8)	Laminating Machine	1	No
(9)	Camera (Still), Camera Equipment & Accessories	1	Set
(10)	Power Hand Tools & Accessories	1	No
(11)	Ice Cream Maker	1	No
(12)	Multipurpose engine (and Spares)	2	Nos
(13)	Sewing Machine (all Sorts)	2	Nos
(14)	Overlock Machine	2	Nos
(15)	Bordering Machine	2	Nos
(16)	Knitting Machine	2	Nos
(17)	Photo Enlarger & Accessories	1	No
(18)	Spray Gun	2	Nos
(19)	Lathe Machine	1	No
(20)	Mitting Machine	1	No
(21)	Drilling Machine	1	No
(22)	Power Hack Saw Machine	1	No
(23)	Snapping Machine	1	No



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(24)	Grinding Machine	1	No
(25)	Shearing Machine	1	No
(26)	Plastic Moulding Machine	1	No
(27)	Machine Tool Accessories	1	Lt
(28)	Electrical Measuring Instruments	2	Sets
(29)	Rattan Straightening & Processing Machine	1	No

(e) **PROFESSIONAL EQUIPMENT**

(1)	ANY EQUIPMENT APPARATUS/INSTRUMENT	2	Each
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(Electronic/ Electrical / Mechanical), Relating to Medical Field (excluding all items which have radiation effect)

The Following are representative items

(aa) Portable E.C.G Machine

(bb) Microscope for Medical use

(cc) Blood Pressure Apparatus (Sphygmomanometer)

(dd) Diagnostic Set-

(1) Universal

(2) Specific-Eye, Nose, Throat, etc.

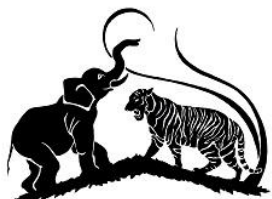
(ee) Doctor Case

(ff) Scope of various Types      - Proctoscope  
   - Sigmoid Scope  
   - Laryngoscope etc

(gg) Suction Apparatus of various types

(hh) Wheel Chair





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(ii) Orthopaedic Prosthesis and Related Accessories

(jj) All type of Equipment/ Apparatus relating to Medical laboratory physiotherapy, anesthesiology, dentistry, urology, Cardiology

(2)	Oscilloscope and other Electronic Testing Equipment	2	Each
(3)	Auto Visual Equipment for Training & Education	2	Each
(4)	Video System Equipment	2	Each
(5)	Drafting Equipment	2	Each

(f) **ROAD TRANSPORT EQUIPMENT**

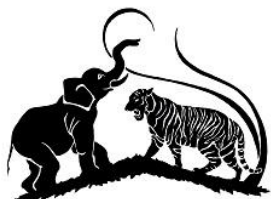
(1)	Motor Cycle	1	No
(2)	Head Gear for Motor Cycle	2	No
(3)	Scooter	1	No
(4)	Bicycles	1	No

(g) **ELECTRICAL GOODS**

(1)	TV/VCR/T.V Projection System/Rewinder/Booster	1	Set Each
(2)	Frig/Freezer	1	No Each
(3)	Cassette Tape	2	Doz
(4)	Radio/ Radio Cassette/Cassette	2	Nos Each
(5)	Electric Iron	2	Nos
(6)	Kilowatt Meter (Volt Meter/ Power Meter)	2	Each
(7)	Emergency Light	3	Nos

(h) **Sport Goods**

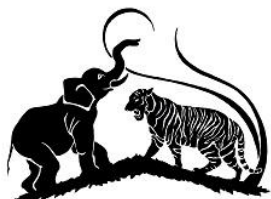
(1)	Sport Goods	US\$ 3000 (Max Value)
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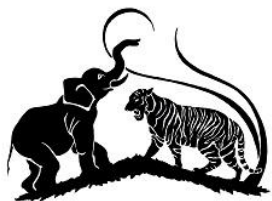
### Customs Department

#### Procedures undertaken when passengers depart from Yangon International Airport (international departures)

2. The procedures undertaken when passengers depart from the airport (international departures) are as follows:
  - (a) The luggage of holders of Diplomatic and UN Passports, and government officials who have been issued diplomatic or special passports by the Government of the Republic of the Union of Myanmar, will not be opened and searched. (Vienna Convention Article 36, Preventive Service Manual Para 192,192(A))
  - (b) The passenger's luggage is visually inspected in front of the passenger jointly with Customs only if the X-Ray inspection by the security team produced a suspicious image. (Section 194 Sea Customs Act)
  - (c) Foreign passengers are granted permission *[to take with them]* the jewellery that they brought when arriving in Myanmar only if they present the PD Form as evidence that they declared it.
  - (d) Foreign passengers wishing to take with them jewellery purchased in Myanmar may do so only with a "cash memo" recognised as a "product approval", issued by jewellery shops permitted to sell for foreign currency according to the Gemstone Law. (Customs Department Internal Directive No. 6/2001)
  - (e) Myanmar citizens may take with them jewellery that they are wearing with a value of not more than MMK 10,000,000 when they travel abroad, provided that they commit to the Customs Department that they will bring it back upon their return from abroad. (Customs Department Internal Directive No. 22/2014)
  - (f) As Myanmar citizens are not allowed to hold foreign currency, they may take jewellery out of the country only with evidence that payment for the purchase was made with legally obtained foreign currency ("account transfer"), in the form of an official receipt ("cash memo") from the Gems Enterprise of the Ministry of Natural Resources and Environmental Conservation confirming an "account transfer purchase". (Customs Department Internal Directive No. 6/2001)
  - (g) Myanmar citizens or foreigners may take with them any foreign currency (cash or financial instruments) not exceeding USD 10,000 when departing from Myanmar. (Customs Department Internal Directive No. 22/2014)



- (h) Any foreign currency (cash or financial instruments) exceeding USD 10,000 may be taken along if it falls within the amount originally declared on the PD Form upon arrival in Myanmar. (Customs Department Internal Directive No. 22/2014)
- (i) Myanmar citizens wishing to take religious items, food, and other goods abroad may do so in the specified quantity and value without requiring a product permit according to Customs Department Internal Order No. 1/91 and Ministry of Trade Order No. 1/91.
- (j) Foreigners wishing to take handicrafts abroad may do so with a sales receipt (cash memo) from the Ministry of Cooperatives, not exceeding USD 1,000 per issued receipt.
- (k) If necessary, the opinion of the Department of Archaeology must be submitted to determine whether religious objects, paintings, lacquerware, and handicrafts to be taken abroad are not antiques. (Customs Department Internal Directive No. 38/91)
2. According to Customs Department Internal Directive No. 1/91 and Ministry of Trade Order No. 1/91, the following items are exempted from having to obtain a product license/permit:
- (a) Religious items
- |  |         |
|--|---------|
| (1) Buddha statue (other than jade) (up to 1 foot in height)           | 1 piece |
| (2) Pedestal befitting the Buddha statue                               | 1 piece |
| (3) Shrine or temple befitting the Buddha statue                       | 1 piece |
| (4) Other religious statues (other than jade) (up to 1 foot in height) | 1 piece |
- Remark: Only stone statues, stone sculptures and wooden statues, wooden Buddha statues, and wooden sculptures may be taken along. Pedestals, backdrops, shrines and other religious sculptures must not have content prohibited by state law.
- (b) Food
- |                  |              |
|------------------|--------------|
| (1) Dried shrimp | Up to 5 viss |
| (2) Dried fish   | Up to 5 viss |
| (3) Fish paste   | Up to 5 viss |
| (4) Fish sauce   | Up to 5 viss |



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(5) Various types of pulses Up to 5 viss

(6) Any other type of food item Up to 5 viss

Remark: The total weight of all the above food must not exceed 30 viss. Furthermore, the described items must not be items that are prohibited by state organisations.

(c) Other goods

(1) Paintings Value up to MMK 5,000

(2) Lacquerware Value up to MMK 5,000

(3) Myanmar harp 1 piece

(4) Sequinned textiles Up to 24 square feet

(d) Books

Books (for personal use only) (excluding antique books, departmental records and project documents, and writings related to security)

(e) Gifts made from materials not prohibited by state organisations

Umbrellas, shoes, bags, handbags, wallets, handicrafts, and clothing, etc. (value up to MMK 5,000)

(f) 5 videotapes cleared for export by the Video Censorship Board of the Ministry of Information

(g) 20 cassette tapes cleared for export by the Central Printers and Publishers Registration Board of the Ministry of Home Affairs and Religious Affairs

*[These procedures were presumably published at some point in 2019.]*



## 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:

- Sebastian Pawlita, Managing Director  
Phone: +95-9-262546284 (English)  
E-Mail: [sebastian@lincolnmyanmar.com](mailto:sebastian@lincolnmyanmar.com)

Office address: No. 55 (D), Inya Myaing Road, Bahan Township, Yangon Region

Web: [www.lincolnmyanmar.com](http://www.lincolnmyanmar.com)