



LINCOLN LEGAL SERVICES (MYANMAR) LIMITED



EXPORT/IMPORT SEMINAR

2nd October 2025

OBTAINING EXPORT LICENCES



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Export licences required for almost all exports

- The export of **all goods** requires an **individual export licence** for each shipment (Ministry of Commerce Notification [4/2024](#)). A customs exception applies for personal luggage.
- Exporters and importers should be aware that the ministry that grants export and import licenses (which is the **Ministry of Commerce**) is different from the ministry that oversees customs procedures (which is the recently split and renamed **Ministry of Finance and Revenue**), and that the procedures of both ministries might not necessarily align.



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Export licences required for almost all exports

- The application for an export licence is filed online and reviewed offline by officers from the Department of Trade under the Ministry of Commerce (“**non-automatic licencing**”).
- Automatic licencing (automatic issuance by the electronic system) for 15 lines of goods was temporarily available to help with earthquake recovery but **ended on 31.8.2025**.



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Documents for the export licence application

Exporters typically require the following documents:

- Certificate of incorporation and company extract
- Other registrations or permits (e.g., MIC permit or endorsement, wholesale/retail registration certificate)
- **Export/import business owner registration certificate** (from the Department of Trade under Ministry of Commerce, according to MoC Notification [35/2023](#)) – application online on myanmartradenet.com



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Documents for the export licence application

- Depending on the goods to be exported, a **recommendation or permit** from the respective government department and/or an UMFCI-affiliated industry association **(more on this later)**.
- For **pulses, corn, sesame, and peanuts** exported through Myanmar's **land border**: deposit of 20% or 35% of the export value with the Department of Trade, to ensure the repatriation of export earnings (Department of Trade Export/Import Newsletters [11 and 13/2023](#))



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Documents for the export licence application

- Sales contract
- Commercial invoice
- **Shipment information:** Buyer details, port, transport mode, type of security (e.g., letter of credit), Incoterms (apparently, only **FOB** possible), 8-digit HS (Harmonised System) Code, goods description, unit, price, quantity, amount, currency



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Filing the export licence application

- Once everything is complete, apply online for an export licence for each shipment at myanmartradenet.com.
- The licence is valid for 3 months.



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OBTAINING IMPORT LICENCES



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Import licences required for almost all imports

- The import of **all goods** requires an **individual import licence** for each individual shipment (Ministry of Commerce Notification [4/2024](#)).
- A customs exception applies for the personal luggage of travellers.
- Furthermore, 5 groups of goods, among them medicines, may be imported **into a bonded warehouse** without an import licence (Department of Trade Export/Import Newsletter [7/2024](#)).



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Import licences required for almost all imports

- Licences are either issued **automatically** by the electronic system or only after review by Department of Trade officers (“**non-automatically**”). The list of goods for which automatic licencing is available is now very short (Department of Trade Export/Import Newsletter [4/2024](#)).
- The import licence must be applied for, and issued, **before the shipment arrives in Myanmar** (Department of Trade Export/Import Newsletter [3/2024](#)).
- Once the shipment has arrived, the import licence may no longer be applied for (DoT Exp./Imp. Newsletter [6/2022](#)).



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Import licences required for almost all imports

- **At least previously**, goods arriving prior to the issuance of the import licence could still be retrieved on payment of a “VPA (valid for prior arrival) fine” if the licence was ultimately issued within 60 or 90 days after arrival (Ministry of Planning and Finance Notification [40/2023](#)).
- Importers whose goods arrive before the issuance of the import licence risk being **blacklisted** and their export/import business owner registration certificate risks being **revoked** (Ministry of Commerce Notification [16/2025](#)).



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Import reduction

- To **conserve foreign currency**, the military government seeks to strengthen domestic production and **reduce imports**.
- Import licences are therefore granted based on policy.
- However, there are no lists in the public domain that would specify which imports are considered desirable or undesirable.



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Import quotas

- It seems that due to the dramatic rise in the number of the lines of goods for which a non-automatic import licence is needed, the Department of Trade has outsourced part of the approval process to **UMFCCI-affiliated industry associations**.
- In order to obtain recommendation letters from the relevant industry association, importers of at least some types of goods seem to be compelled to convey their annual import plans. The association then **seems to allocate quotas** based on certain criteria such as the quantities that the applicant imported in the past.



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Use of export earnings for imports

- We found official confirmation only for **border trade** (e.g., Department of Trade Export/Import Newsletter [10/2022](#)) and for the **import of pharmaceuticals** (Department of Trade letter dated [28.8.2024](#)), but suppose that it has become a **general requirement** for import licences to be granted that the importer can **show export earnings**.
- For border trade, the Newsletter states that the importing company must submit a bank statement and credit advice showing that it received payments in foreign currency from abroad for exports.



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Use of export earnings for imports

- To obtain export earnings, **importers that are not exporters themselves** may purchase export earnings directly from other exporters (Central Bank letter [FE-1/Pa Ka/1956](#) dated 16.8.2022) or through the Central Bank's online trading platform (Central Bank letter [1/789](#) dated 1.6.2023), but we are not familiar with the procedures and required documentation.



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Filing the import licence application

- Other particulars needed in the application for an import licence are largely the same as for an export licence. Specifically, additional recommendations or permits may be required from the relevant government department or industry association, depending on the goods.
- Once everything is complete, apply online for an import licence for each shipment at myanmartradenet.com.
- The term of the licence depends on the goods to be imported.



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Researching recommendations and permits

- Research what recommendations and permits are required for export or import by using the “**Commodity Search**” on myanmartradeportal.gov.mm.

Commodity Search

Instructions for using commodity search function

Enter commodity HSCODE or Description *

☐ HS Code ☒ Description

mangoes



[List all](#)

If you want to search by HS Code (2022 Version) please enter 2 (Chapter), 4 (Sub-chapter), 6 (Sub-heading) or 8 (Commodity Code) digits



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Researching recommendations and permits

- The search should produce “Import (Export) Tariffs, Measures, Procedures and Forms” tabs.

Procedures

Name	Description	Category
Exporter/Importer Registration Procedure	Obtaining Exporter/Importer Registration from the Trade Policy Division under the Department of Trade, Ministry of Commerce	Import/Export
Application of import license / permit via Tradenet 2.0	Application of import license / permit via Tradenet 2.0 under the Department of Trade, Ministry of Commerce	Import
Import Certificate (IC) for Plants and Plant Products	Obtaining Import Certificate (IC) for Plants and Plant Products from the Department of Agriculture, Ministry of Agriculture, Livestock and Irrigation.	Import
Inspection for Importation of Plants and Plant Products with MACCS System	Obtaining Inspection from the Department of Agriculture under Ministry of Agriculture, Livestock and Irrigation for Importation of Plants and Plants Products	Import



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Researching recommendations and permits

- If this database does not seem to be working (searches sometimes do not display results although they should), do a Google search and/or consult old lists (we will translate and send some around to participants) to get a general idea of what might be required.
- Double-check any result as to whether it is up to date by visiting the websites of, and call, the government departments and industry associations that showed up in the results.



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HOW IS COMMERCIAL CARGO SELECTED FOR INSPECTION AT AIRPORTS AND PORTS?



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MACCS selectivity

Myanmar's Automated Cargo Clearance System (**MACCS**)'s algorithm assigns a selectivity code to each shipment:

	Export	Import
Selectivity 1	-	Release upon payment of taxes without checks
Selectivity 2	Check accuracy and completeness of documents	
Selectivity 3	Inspection (X-ray, visual inspection, sample)	

(Regardless of the selectivity code, goods loaded on a plane always pass through an X-ray machine)



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MACCS selectivity

- **Imported goods** are always “Selectivity 3” if they are pharmaceuticals and medical supplies, eligible for the Common Effective Preferential Tariff (CEPT), subject to duty exemption, foodstuff, or goods with incomplete or incorrect documentation.
- **Exported goods** are always “Selectivity 3” if they are exported under the temporary admission (TA), drawback, or repair and return systems, or if they are personal effects.



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Express parcels

- **Incoming express parcels** couriered with DHL or other courier services are divided based on the cargo manifest into those below USD 500 and those above USD 500.
- Parcels with a value below USD 50 are exempted from customs duty and commercial tax (Ministry of Planning and Finance, Minister's Office Notification 33/2017)
- We understand that incoming parcels with a value below USD 500 are only randomly X-rayed and inspected.



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HOW IS THE LUGGAGE OF PASSENGERS SELECTED FOR INSPECTION AT AIRPORTS?



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MAPPS

- **Myanmar Advance Passenger Processing System (MAPPS)** in use at Yangon International Airport since 2021
- **Four modules:**
 - **Journey Search:** Finds all passenger lists, cancelled passenger lists and cancelled flight lists since 2014.
 - **Traveller Search and Transaction Search:** Finds, with the passenger's name and passport number, the trips taken, number of times travelled, and airlines used.



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MAPPS

- **Daily Passenger:** Creates detailed lists and charts of passenger arrivals and departures by day, nationality and airline.
- Customs officers can access a passenger's personal and flight data (including the number of previous entries and exits) starting from the time the passenger makes a flight booking or purchases a flight ticket with the airline.
- Passengers are targeted by screening pre-arrival/departure passengers for violation records, passenger risk indicators, and other criteria.



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WHAT CUSTOMS OFFICERS ARE LOOKING FOR AT AIRPORTS AND PORTS



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Prohibited and restricted items

	Export	Import
Prohibited items	<ul style="list-style-type: none"> Goods in Ministry of Finance and Revenue Notification 300/1961 based on Sea CA s. 19 	<ul style="list-style-type: none"> Goods in sections 18, 181A Sea Customs Act Goods in various Exp./Imp. Newsletters
Smuggled goods	<ul style="list-style-type: none"> Goods without exp./imp. licence or duty payment Undeclared cash, gold > USD 10,000 Jewellery and other items exceeding limits 	
Items without required recommendation letter	Lists will be sent to seminar participants	
Trademark infringement	Trademark owners can record their marks with the Customs Department so that goods with counterfeited marks may be intercepted (rules 3, 16 (a) Ministry of Planning and Finance Notification 50/2023).	



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EXPORT AND IMPORT OF FOREIGN CURRENCY



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USD 10,000 threshold

- According to Customs Department Internal Directive 22/2014, neither Myanmar nationals nor foreigners are obliged to declare foreign currency when arriving in or departing from Myanmar if the amount does not exceed **USD 10,000**.
- No later directives are known to us that would have reduced this threshold.



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REPATRIATION OF EXPORT EARNINGS BY EXPORTERS



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Repatriation of export earnings by exporters

- Exporters must ensure that the payments in foreign currency for the exported goods are credited to their Myanmar bank accounts within **30 days** in case of exports to Asian countries and within **60 days** in case of exports to other countries (Central Bank Notification [27/2023](#)).
- The bank converts 25% to MMK on the same day at the rate of USD 1 = MMK 2,100 (Central Bank Notification [37/2024](#)) and credits the converted amount to the exporter's MMK account. The remaining 75% may be used as foreign currency by the exporter or sold to a third party within 30 days (C. B. letter [FE-1/Pa Ka/1956](#) dated 16.8.2022).



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Enforcement by the authorities

- On 22 August 2025, the Central Bank issued a [notice](#) to exporters informing them
 - how authorities track the repatriation of export earnings,
 - how action is taken against non-compliant exporters,
 - what exporters should do to ensure that export earnings count as “repatriated”,



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Enforcement by the authorities

- what steps to take if envisaged export earnings do not materialise, and
- how exporters may apply for removal from the blacklist.
- Importantly, the Customs Department's **MACCS** sends the export declarations (ED) to the Central Bank's **Foreign Exchange Management System** (FEMS) which checks whether the export earnings are deposited within 30 or 60 days starting from the date of the issuance of the ED number by the Customs Department.



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Enforcement by the authorities

- The repatriation of export earnings is therefore closely monitored.
- If there is no deposit on time, an escalating enforcement mechanism is triggered under which the exporter company
 - is contacted by its bank and “enforcement teams”,
 - is being checked as to whether its directors are also directors of other companies that may not be compliant,



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Enforcement by the authorities

- has its export/import business owner registration certificate suspended,
- is blacklisted together with its directors, and
- ultimately has its directors criminally prosecuted.



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IMPORT OF PHARMACEUTICALS



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DIAC

- Apply online for a **Drug Importation Approval Certificate (DIAC)** or **One Time Importation Permit (OTP)** with the Department of Food and Drug Administration (FDA) on esubmission.fda.gov.mm
- The FDA provides an [explanation](#) of the process with screenshots of all tabs (“Applicant”, “Supervising Person(s)”, “Drug to be Imported”, “Premises and Equipments”)



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DIAC

- The medicines to be imported must have a Myanmar drug registration number.
- The importer must have a warehouse. Among others, he must upload a video file for inspection and provide a description of good distribution/storage practice with photos.
- The importer must be a member of the [Myanmar Chamber of Commerce for Pharmaceutical and Medical Device](#).



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Application for an import licence

- According to a [letter](#) dated 28 August 2024 from the Department of Trade to the Myanmar Chamber of Commerce for Pharmaceutical and Medical Device, importers of pharmaceuticals must show proof of export earnings to obtain an import licence.
- We do not know if there is a special system to import donated pharmaceuticals from abroad without export earnings.



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Application for an import licence

- According to the same letter,
 - the Department of Trade sends import licence applications for review to the Myanmar Chamber of Commerce for Pharmaceutical and Medical Device, and
 - the Foreign Exchange Supervisory Committee must approve the licence.



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CONTRACT MANUFACTURING PROCESS (CMP)



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Contract manufacturers import duty free

- **“Contract manufacturing”** is a process where (i) a foreign customer provides raw materials, (ii) the local CMP factory imports these raw materials and processes them into finished goods for a fee, and (iii) then exports the finished goods to the foreign customer.
- The import of the raw materials and packaging materials is duty free if the CMP factory exports the finished goods within 1 year from the date of the import declaration for the raw materials.



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Compliance points

- The **customs procedures** for the contract manufacturing system are set forth in Ministry of Planning and Finance Notifications 75, 76 and 77/2024 and Customs Department Notification 28/2024 ([English translations](#)). They replace the (less onerous) old procedures from the 1990s.
- Exporting the finished goods **late** after the 1-year processing period may result in a fine of 2%-20% of the customs value of the raw and packaging materials.
- The 1-year processing period may be **extended twice** for up to 1 year at a time.



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Compliance points

- If the raw and packaging materials are used for **domestic consumption**, the CMP factory must pay the original commercial tax and customs duty plus a fine equivalent to the gross value of the materials.
- CMP factories that for some reasons are unable to export finished goods and wish to avoid the penalty may **destroy** the raw/packaging materials and finished goods under Customs Department supervision.
- Onerous **filing, retention** and **record-keeping** obligations (**7-year retention** period).



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