

ပင်လယ်ကြောင်းအကောက်ခွန်အက်ဥပဒေကိုပြင်ဆင်သည့်ဥပဒေ

(၂၀၁၅ ခုနှစ်၊ ပြည်ထောင်စုလွှတ်တော်ဥပဒေအမှတ် ၁၃ ။)

၁၃၇၆ ခုနှစ်၊ တပေါင်းလပြည့်ကျော် ၁၃ ရက်

(၂၀၁၅ ခုနှစ်၊ မတ်လ ၁၇ ရက်)

ပြည်ထောင်စုလွှတ်တော်သည် ဤဥပဒေကိုပြဋ္ဌာန်းလိုက်သည်။

၁။ ဤဥပဒေကို ပင်လယ်ကြောင်းအကောက်ခွန်အက်ဥပဒေကို ပြင်ဆင်သည့်ဥပဒေဟု ခေါ်တွင်စေရမည်။

၂။ ပင်လယ်ကြောင်းအကောက်ခွန်အက်ဥပဒေတွင်ပါရှိသော “President of the Union” ဆိုသည့် စကားရပ်ကို “Ministry of Finance” ဆိုသည့် စကားရပ်ဖြင့်လည်းကောင်း၊ “Union of Burma”, “the United Kingdom, India or Pakistan and the Union of Burma” ဆိုသည့် စကားရပ်ကို “the Republic of the Union of Myanmar” ဆိုသည့် စကားရပ်ဖြင့်လည်းကောင်း၊ “Financial Commissioner” ဆိုသည့် စကားရပ်ကို “Union Minister of Finance” ဆိုသည့်စကားရပ်ဖြင့်လည်းကောင်း၊ “Commissioner of Customs” ဆိုသည့်စကားရပ်ကို “Director-General of Customs” ဆိုသည့်စကားရပ်ဖြင့်လည်းကောင်း၊ “Customs-collector” ဆိုသည့် စကားရပ်ကို “Competent Customs Official” ဆိုသည့် စကားရပ်ဖြင့် လည်းကောင်း၊ “real value” ဆိုသည့် စကားရပ်ကို “customs value” ဆိုသည့် စကားရပ်ဖြင့် လည်းကောင်း၊ “bill of entry” ဆိုသည့် စကားရပ်ကို “import declaration” ဆိုသည့် စကားရပ်ဖြင့်လည်းကောင်း၊ “vessel” ဆိုသည့် စကားရပ်ကို “conveyance” ဆိုသည့် စကားရပ်ဖြင့်လည်းကောင်း၊ “the Tariff Act, 1953” ဆိုသည့် စကားရပ်ကို “the Tariff Law” ဆိုသည့် စကားရပ်ဖြင့်လည်းကောင်း၊ “the Board of Management for the Port of Rangoon” ဆိုသည့် စကားရပ်ကို “Myanmar Port Authority” ဆိုသည့် စကားရပ်ဖြင့် လည်းကောင်း၊ “the Press Registration Act” ဆိုသည့် စကားရပ်ကို “Printing and Publishing Law” ဆိုသည့် စကားရပ်ဖြင့်လည်းကောင်း အသီးသီးအစားထိုးရမည်။

၃။ ပင်လယ်ကြောင်းအကောက်ခွန်အက်ဥပဒေပုဒ်မ ၃၊ ပုဒ်မခွဲ (စ)နှင့် (ဇ)တို့ကို အောက်ပါအတိုင်း အစားထိုးရမည်-

**Interpretation.**     “(f) “conveyance” means any vehicle which navigates by air, by sea or by land used for the industrial or commercial

transport of goods. Such expression includes lighters and barges, square-rigged or ship borne, hovercraft, aircraft, road vehicle (including trailers, semi-trailers and combinations of such vehicles), railway rolling stock which is used for the transport of persons for remuneration, or which is driven whether or not for remuneration."

"(h) **“master”** when used in relation to any conveyance means any person having command or charge of such conveyance. This expression also includes such person having command or charge of any kind of conveyance used to travel on and to convey anything by sea, by air or by land. But this expression does not include **“pilot”** and **“harbour-master”**."

၄။ ပင်လယ်ကြောင်းအကောက်ခွန်အက်ဥပဒေ ပုဒ်မ ၃၊ ပုဒ်မခွဲ (၄) ၏ နောက်တွင် ပုဒ်မခွဲ (၄)၊ (၃)နှင့် (၅)တို့ကိုအောက်ပါအတိုင်း ဖြည့်စွက်ရမည်-

**Interpretation.** "(1) **“import declaration”** means all documents including but not limited to, Declarations, Permits, Licenses, and Trade Documents that are required from time to time to be submitted to the Customs Department for customs clearance or any other purpose, for the importation of goods shall be in the form, including electronic documents and data messages, prescribed by the Director-General of Customs."

"(m) **“export declaration”** means all documents including but not limited to, Declarations, Permits, Licenses, and Trade Documents that are required from time to time to be submitted to the Customs Department for customs clearance or any other purpose, for the exportation of goods shall be in the form, including electronic documents and data messages, prescribed by the Director-General of Customs."

"(n) "illegal goods" means any goods which makes importation or exportation or transition to be prohibited or restricted by this Act or any other existing laws."

၅။ ပင်လယ်ကြောင်းအကောက်ခွန်အက်ဥပဒေ ပုဒ်မ ၁၈၊ ပုဒ်မခွဲ (ဃ)ကို အောက်ပါအတိုင်း အစားထိုးရမည်-

**Prohibitions.** "(d) goods applied to a counterfeit trade-mark or any other existing laws, goods which import a false trade description."

၆။ ပင်လယ်ကြောင်းအကောက်ခွန် အက်ဥပဒေ ပုဒ်မ ၁၈ တွင်-

(က) ပုဒ်မခွဲ(စ)ကို ပယ်ဖျက်ရမည်။

(ခ) ပုဒ်မခွဲ (ဆ)ကို ပယ်ဖျက်ရမည်။

၇။ ပင်လယ်ကြောင်းအကောက်ခွန်အက်ဥပဒေ ပုဒ်မ ၁၉ ကို အောက်ပါအတိုင်း အစားထိုးရမည်-

**Power to prohibit or restrict importation or exportation of goods.** "19. Any Union Ministry or Ministry of Finance assigned by the Union Government may from time to time, by notification in the Gazette, prohibit or restrict the bringing or taking by any means of transport for those goods of any specified description into or out of the Republic of the Union of Myanmar, or any specified region thereof, either generally or from or to any specified country, region, port or place beyond the limits of the Republic of the Union of Myanmar.

Any person who imports or exports any illegal goods which have prohibited or restricted shall be taken action by existing Laws."

၈။ ပင်လယ်ကြောင်းအကောက်ခွန်အက်ဥပဒေ ပုဒ်မ ၂၂ တွင် ပါရှိသည့် "by sea" ဆိုသည့် စကားရပ်ကို "by any means of transport" ဆိုသည့် စကားရပ်ဖြင့် အစားထိုးရမည်။

၉။ ပင်လယ်ကြောင်းအကောက်ခွန်အက်ဥပဒေ ပုဒ်မ ၃၀ ကို အောက်ပါအတိုင်း အစားထိုးရမည်-

**Customs Value defined.** "30. Notwithstanding anything contained in any other existing laws as regards the determination of customs value,

in determining the customs value under this Act, the Ministry of Finance may, from time to time, by notification in the Gazette, in order to levy the customs duties according to the law on any goods exported or imported by any means, impose the procedures, rules and regulations to be abided in determining the customs value."

၁၀။ ပင်လယ်ကြောင်းအကောက်ခွန်အက်ဥပဒေ ပုဒ်မ ၃၉ ၏ တတိယပိုဒ်တွင် ပါရှိသည့် "one year" ဆိုသည့် စကားရပ်ကို "seven years" ဆိုသည့် စကားရပ်ဖြင့် အစားထိုးရမည်။

၁၁။ ပင်လယ်ကြောင်းအကောက်ခွန်အက်ဥပဒေ ပုဒ်မ ၄၀ တွင်ပါရှိသည့် "three months" ဆိုသည့် စကားရပ်ကို "one year" ဆိုသည့် စကားရပ်ဖြင့် အစားထိုးရမည်။

၁၂။ ပင်လယ်ကြောင်းအကောက်ခွန်အက်ဥပဒေ ပုဒ်မ ၄၂ ကို အောက်ပါအတိုင်း အစားထိုးရမည်-

**Drawback allowable on re-export.**

"42. When any goods, which have been imported by drawback system, by any means into any customs-port from any foreign port, due customs duties shall be paid since such goods had been imported. If such goods upon which duties of customs have been paid and are capable of being easily identified or stores for use on board or ship equipments using on board are to be re-exported from such customs-port to any foreign port, correspond with the provisions of importation, seven-eighths of such duties shall be repaid as drawback.

Provided that, in every such case, the goods be identified to the satisfaction of Competent Customs Official at such customs-port, and that the re-export be made within two years from the date of importation, as shown by the records of the custom-house.

Provided further that, the Director-General of Customs may extend one year as the term of period. If it is necessary to extend the term of period permitted by the Director-General of Customs, Union Minister of Finance may extend the term case by case for the interest of the state."

၁၃။ ပင်လယ်ကြောင်းအကောက်ခွန်အက်ဥပဒေ ပုဒ်မ ၄၃-က ၏ နောက်တွင် ပုဒ်မ ၄၃-ခ ကို အောက်ပါအတိုင်း ဖြည့်စွက်ရမည်-

**Power to make** "43-B. The Director-General of Customs has the power to  
**procedure concerning** prescribe notification relating to the functions, procedures,  
**Temporary** duration of time, security deposits and fines in respect of  
**Admission.** the temporary admission of goods."

၁၄။ ပင်လယ်ကြောင်းအကောက်ခွန်အက်ဥပဒေ ပုဒ်မ ၅၀၊ ပုဒ်မခွဲ (ဂ)တွင် ပါရှိသော “five kyats” ဆိုသည့် စကားရပ်ကို “the amount of money prescribed by the Director-General of Customs from time to time” ဆိုသည့် စကားရပ်ဖြင့် အစားထိုးရမည်။

၁၅။ ပင်လယ်ကြောင်းအကောက်ခွန်အက်ဥပဒေ ပုဒ်မ ၇၁ ၏ စတုတ္ထပိုဒ် တွင်ပါရှိသော “not exceeding five kyats” ဆိုသည့် စကားရပ်ကို “the amount of money prescribed by the Director-General of Customs from time to time” ဆိုသည့် စကားရပ်ဖြင့် အစားထိုးရမည်။

၁၆။ ပင်လယ်ကြောင်းအကောက်ခွန်အက်ဥပဒေ ပုဒ်မ ၈၅၊ ပုဒ်မခွဲ (ခ)တွင် ပါရှိသော “the wharf belonging to any port commissioners, Port Trust or other public body or company” ဆိုသည့် စကားရပ်ကို “the wharf belonging to the Myanmar Port Authority or the government organization or private or public company” ဆိုသည့် စကားရပ်ဖြင့် အစားထိုးရမည်။

၁၇။ ပင်လယ်ကြောင်းအကောက်ခွန်အက်ဥပဒေ ပုဒ်မ ၁၃၉ ကို အောက်ပါအတိုင်း အစားထိုးရမည်-

**Additional charge** "139. When goods are cleared for shipment on an export  
**on goods cleared** declaration presented after port-clearance has been granted,  
**for shipment after** the Competent Customs Official may, if he thinks fit, levy,  
**port-clearance** the amount of charge prescribed by the Director-General of  
**granted.** Customs from time to time, in addition to regular payable  
customs duties for such goods."

၁၈။ ပင်လယ်ကြောင်းအကောက်ခွန်အက်ဥပဒေ ပုဒ်မ ၁၆၄ ၏ စတုတ္ထအပိုဒ်တွင် ပါရှိသော “steam vessel” ဆိုသည့် စကားရပ်ကို “ship-borne” ဆိုသည့် စကားရပ်ဖြင့် အစားထိုးရမည်။

၁၉။ ပင်လယ်ကြောင်းအကောက်ခွန်အက်ဥပဒေ ပုဒ်မ ၁၆၅ ၏ ပထမပိုဒ်တွင် ပါရှိသော “is square-rigged or propelled by steam” ဆိုသည့် စကားရပ်ကို ပယ်ဖျက်ရမည်။

၂၀။ ပင်လယ်ကြောင်းအကောက်ခွန်အက်ဥပဒေ ပုဒ်မ ၁၆၇ တွင်-

(က) ပြစ်ဒဏ်များဇယားတွင်ပါရှိသည့် “one hundred kyats” ဆိုသည့် စကားရပ်ကို “fifty thousand kyats” ဆိုသည့် စကားရပ်ဖြင့် လည်းကောင်း၊ “two hundred kyats” ဆိုသည့် စကားရပ်ကို “one hundred thousand kyats” ဆိုသည့် စကားရပ်ဖြင့်လည်းကောင်း၊ “five hundred kyats” ဆိုသည့် စကားရပ်ကို “two hundred and fifty thousand kyats” ဆိုသည့် စကားရပ်ဖြင့်လည်းကောင်း၊ “one thousand kyats” ဆိုသည့် စကားရပ်ကို “five hundred thousand kyats” ဆိုသည့် စကားရပ်ဖြင့်လည်းကောင်း၊ “two thousand kyats” ဆိုသည့် စကားရပ်ကို “ten hundred thousand kyats” ဆိုသည့် စကားရပ်ဖြင့်လည်းကောင်း၊ “four thousand kyats” ဆိုသည့် စကားရပ်ကို “twenty hundred thousand kyats” ဆိုသည့် စကားရပ်ဖြင့်လည်းကောင်း အသီးသီးအစားထိုးရမည်။

(ခ) ဇယားအမှတ်စဉ် ၁ ကိုအောက်ပါအတိုင်းအစားထိုးရမည်-

Offences	Section of this Act to which offence has reference	Penalties
1._If any person fails to comply with the issued rules, regulations, orders, notifications, directives and procedures in respect of this Act,	General	such goods shall be liable to confiscation or any person concerned in any such offence shall be liable to a penalty not exceeding three times of the customs value of the goods or such person concerned shall, on conviction of any such offence before a Magistrate, be liable to imprisonment for a term not exceeding three years.

(ဂ) ဇယားအမှတ်စဉ် ၃ ကို အောက်ပါအတိုင်း အစားထိုးရမည်-

Offences	Section of this Act to which offence has reference	Penalties
<p>3._If any person ship or land goods, or aid in the shipment or landing of goods, or knowingly keep or conceal, or knowingly permit or procure to be kept or concealed, any goods shipped or landed, or intended to be shipped or landed, contrary to the provisions of this Act, or if any person be found to have been on board of any conveyance liable to confiscation on account of the commission of an offence under No.4 of this section, while such conveyance is within any bay, river, creek or arm of the sea which is not a port for the shipment and landing of goods,</p>	<p>General</p>	<p>such person shall be liable to a penalty not exceeding three times of the customs value of the goods.</p>

(ဃ) ဇယားအမှတ်စဉ် ၅ ကို အောက်ပါအတိုင်း အစားထိုးရမည်-

Offences	Section of this Act to which offence has reference	Penalties
<p>5._If any goods are put, without the authority of the proper officer of Customs, on board of any tug-</p>	<p>11</p>	<p>such goods shall be liable to confiscation; any person concerned in any such offence shall be liable to a penalty</p>

Offences	Section of this Act to which offence has reference	Penalties
<p>steamer or pilot-conveyance from any seagoing conveyance inward-bound, or</p> <p>if any goods are put, without such authority, out of any tug-steamer or pilot-conveyance for the purpose of being put on board of any such conveyance outward-bound, or</p> <p>if any goods on which drawback has been granted are put, without such authority, on board of any tug-steamer or pilot-conveyance for the purpose of being re-landed,</p>		<p>not exceeding three times of the customs value of the goods.</p>

( c ) ဇယားအမှတ်စဉ် ၈ ကို အောက်ပါအတိုင်း အစားထိုးရမည်-

Offences	Section of this Act to which offence has reference	Penalties
<p>8._If any goods, the importation or exportation of which is for the time being prohibited or restricted by or under chapter IV of this Act, be imported into or exported from the Republic</p>	<p>18 and 19</p>	<p>such goods shall be liable to confiscation; any person concerned in any such offence shall be liable to a penalty not exceeding three times of the customs value</p>



Offences	Section of this Act to which offence has reference	Penalties
<p>of the Union of Myanmar contrary to such prohibition or restriction, or</p> <p>if any attempt be made so to import or export any such goods, or if any such goods be found in any package produced to any officer of Customs as containing no such goods, or if any such goods, or any dutiable goods, be found either before or after landing or shipment to have been concealed in any manner on board of any conveyance within the limits of any port in the Republic of the Union of Myanmar, or</p> <p>if any goods, the exportation of which is prohibited or restricted as aforesaid, be brought to any wharf in order to be put on board of any conveyance for exportation contrary to such prohibition or restriction,</p>		<p>of the goods or such person concerned shall, on conviction of any such offence before a Magistrate, be liable to imprisonment for a term not exceeding three years.</p>

( စ ) ဇယားအမှတ်စဉ် ၁၀ ကို အောက်ပါအတိုင်း အစားထိုးရမည်-

Offences	Section of this Act to which offence has reference	Penalties
10. If any goods, on the entry of which for re-export drawback has been paid, are not duly exported, or are unshipped or re-landed at any customs-port (not having been duly re-landed or discharged under the provisions of this Act),	42 and 43	such goods, together with any conveyance used in so unshipping or re-landing them, shall be liable to confiscation; and the master of the conveyance from which such goods are so unshipped or re-landed and any person by whom or by whose orders or means such goods are so unshipped or re-landed, or who aids or is concerned in such unshipping or re-landing, shall be liable to a penalty not exceeding three times the customs value of such goods.

(ဆ) ဇယားအမှတ်စဉ် ၁၁ ကိုပယ်ဖျက်ရမည်။

(ဇ) ဇယားအမှတ်စဉ် ၂၀ ကိုအောက်ပါအတိုင်းအစားထိုးရမည်-

Offences	Section of this Act to which offence has reference	Penalties
20. If any bill of lading or copy required under section 58 is	58	the master of the conveyance shall be liable to a penalty

Offences	Section of this Act to which offence has reference	Penalties
<p>false and the master is unable to satisfy the Competent Customs Official that he was not aware of the fact, or if any such bill or copy has been altered with fraudulent intent, or</p> <p>if the goods mentioned in any such bill or copy have not been <i>bona fide</i> shipped as shown therein, or</p> <p>if any such bill of lading, or any bill of lading of which a copy is delivered, has not been made previously to the departure of the conveyance from the place where the goods referred to in such bill of lading were shipped, or</p> <p>if any part of the cargo has been staved, destroyed or thrown overboard, or if any package has been opened and such part of the cargo or such package be not accounted for to the satisfaction of Competent Customs Official,</p>		<p>not exceeding three times the customs value of the goods.</p>

(ဈ) ဇယားအမှတ်စဉ် ၂၇ ကို အောက်ပါအတိုင်း အစားထိုးရမည်-

Offences	Section of this Act to which offence has reference	Penalties
27._If the master of any conveyance laid up by the withdrawal of the officer of Customs shall, before application is made by him for an officer of Customs to superintend the receipt of cargo, cause or suffer to be put on board of such conveyance any goods whatever, in contravention of section 70,	70	such master shall be liable to a penalty not exceeding three times the customs value of the goods, and the goods, if protected by a pass, shall be liable to be re-landed for examination at the expense of the conveyance, and, if not protected by a pass, shall be liable to confiscation.

(ည) ဇယားအမှတ်စဉ် ၂၈ ကို အောက်ပါအတိုင်း အစားထိုးရမည်-

Offences	Section of this Act to which offence has reference	Penalties
28._If any master of a conveyance, in any case other than that provided for by No. 27, causes or suffers any goods to be discharged, shipped or water-borne contrary to any of the provisions of section 70, 72 or 75,	70, 72 and 75	such master shall be liable to a penalty not exceeding three times the customs value of the goods and all goods so discharged, shipped or water-borne shall be liable to confiscation.

(င) ဇယားအမှတ်စဉ် ၃၃ ကို အောက်ပါအတိုင်း အစားထိုးရမည်-

Offences	Section of this Act to which offence has reference	Penalties
33._If any master of a conveyance discharges or suffers to be discharged any goods not duly entered in the manifest of such conveyance,	55 and 82	such master shall be liable to a penalty not exceeding three times the customs value of the goods.

(င) ဇယားအမှတ်စဉ် ၃၅ ကို အောက်ပါအတိုင်း အစားထိုးရမည်-

Offences	Section of this Act to which offence has reference	Penalties
35._If any goods are found on board in excess of those entered in the manifest, or not corresponding with the specification therein contained,	55 and 82	such goods shall be liable to confiscation, or to charge with such a fine upon any goods as the Chief Officer of Customs prescribes.

(ဇ) ဇယားအမှတ်စဉ် ၃၇ ကို အောက်ပါအတိုင်း အစားထိုးရမည်-

Offences	Section of this Act to which offence has reference	Penalties
37._If it be found, when any goods are entered at, or brought to be passed through, a custom-house, either for importation or	86 and 137	such packages, together with the whole of the goods contained therein, shall be liable to confiscation, and

Offences	Section of this Act to which offence has reference	Penalties
<p>exportation, that-</p> <p>(a) the packages in which they are contained differ widely from the description given in the import declaration or application for passing them, or</p> <p>(b) the contents thereof have been wrongly described in such import declaration or application as regards the denominations, characters, or conditions according to which such goods are chargeable with duty, or are being imported or exported, or</p> <p>(c) the contents of such packages have been mis-stated in regard to sort, quality, quantity or value, or</p> <p>(d) goods not stated in the import declaration or application have been concealed in, or mixed with, the articles specified therein, or have apparently been packed so as to deceive the officers of Customs, and such circumstance</p>		<p>every person concerned in any such offence shall be liable to a penalty not exceeding three times the customs value of the goods or every person concerned shall, on conviction of any such offence before a Magistrate, be liable to imprisonment for a term not exceeding three years.</p>

Offences	Section of this Act to which offence has reference	Penalties
is not accounted for to the satisfaction of the Competent Customs Official,		

(ဃ) ဇယားအမှတ်စဉ် ၄၀ ကို အောက်ပါအတိုင်း အစားထိုးရမည်-

Offences	Section of this Act to which offence has reference	Penalties
40. If any prohibited or dutiable goods are found, either before or after landing, concealed in any passenger's baggage,	General	such passenger shall be liable to a penalty not exceeding three times the customs value of such goods and such goods shall be liable to confiscation.

(ဏ) ဇယားအမှတ်စဉ် ၄၁ ကို အောက်ပါအတိုင်း အစားထိုးရမည်-

Offences	Section of this Act to which offence has reference	Penalties
41. If any goods entered to be warehoused are carried into the warehouse, unless with the authority, or under the care, of the proper officers of Customs, and in such manner, by such persons, within such time, and by such roads or ways, as such officers direct,	93	such goods shall be liable to confiscation and any person so carrying them shall be liable to a penalty not exceeding three times the customs value of the goods.

(တ) ဇယားအမှတ်စဉ် ၄၅ ကို အောက်ပါအတိုင်း အစားထိုးရမည်-

Offences	Section of this Act to which offence has reference	Penalties
45._If the keeper of any public warehouse, or the licensee of any private warehouse, neglects to stow the goods warehoused therein so that easy access may be had to every package and parcel thereof,	Chapter XI	such keeper or licensee shall, for every such neglect, be liable to a penalty not exceeding one million kyats and shall further be liable to have his license cancelled for his neglect to abide by the Customs officer's proper instructions.

(ထ) ဇယားအမှတ်စဉ် ၅၀ ကို အောက်ပါအတိုင်း အစားထိုးရမည်-

Offences	Section of this Act to which offence has reference	Penalties
50._If any goods, after being duly warehoused, are fraudulently concealed in, or removed from, the warehouse, or abstracted from any package, or transferred from one package to another, or otherwise, for the purpose of illegal removal or concealment,	Chapter XI	such goods shall be liable to confiscation, and any person concerned in any such offence shall be liable to a penalty not exceeding three times the customs value of such goods.



## (၃) ဇယားအမှတ်စဉ် ၅၂ ကို အောက်ပါအတိုင်း အစားထိုးရမည်-

Offences	Section of this Act to which offence has reference	Penalties
52._If any goods be removed from the warehouse in which they were originally deposited, except in the presence, or with the sanction, of the proper officer, or under the proper authority for their delivery,	Chapter XI	such goods shall be liable to confiscation and any person so removing them shall be liable to a penalty not exceeding three times the customs value of such goods.

## (၄) ဇယားအမှတ်စဉ် ၅၃ ကို အောက်ပါအတိုင်း အစားထိုးရမည်-

Offences	Section of this Act to which offence has reference	Penalties
53._If any person illegally takes any goods out of any warehouse without payment of duty, or aids, assists, or is concerned therein,	Chapter XI	such person shall be liable to a penalty not exceeding three times the customs value of the goods or such person shall, on conviction of any such offence before a Magistrate, be liable to imprisonment for a term not exceeding three years.

## (န) ဇယားအမှတ်စဉ် ၅၅ ကို အောက်ပါအတိုင်း အစားထိုးရမည်-

Offences	Section of this Act to which offence has reference	Penalties
55._If any goods be taken on board of any conveyance at any customs-port in contravention of section 136,	136	the master of such conveyance shall be liable to a penalty not exceeding three times the customs value of the goods.

## (ဝ) ဇယားအမှတ်စဉ် ၅၆ ကို အောက်ပါအတိုင်း အစားထိုးရမည်-

Offences	Section of this Act to which offence has reference	Penalties
56._If any goods not specified in a duly passed shipping bill are taken on board of any conveyance, contrary to the provisions of section 137,	137	the master of such conveyance shall be liable to a penalty not exceeding three times the customs value of such goods.

## (ဖ) ဇယားအမှတ်စဉ် ၅၇ ကို အောက်ပါအတိုင်း အစားထိုးရမည်-

Offences	Section of this Act to which offence has reference	Penalties
57._If any goods specified in the manifest of any conveyance, or in any shipping bill, are not duly shipped before the departure of such conveyance, or are re-landed, and notice of such short-shipment or re-landing be not given as required by section 140,	140	the owner of such goods shall be liable to a penalty not exceeding three times the customs value of such goods and such goods shall be liable to confiscation.

(ဗ) ဇယားအမှတ်စဉ် ၆၀ ကို အောက်ပါအတိုင်း အစားထိုးရမည်-

Offences	Section of this Act to which offence has reference	Penalties
60. If any person, without a special pass from an officer of Excise at the place of exportation, re-lands or attempts to re-land any spirit shipped for exportation,	154	such person shall be liable to a penalty not exceeding three times the customs value of such spirit.

(ဘ) ဇယားအမှတ်စဉ် ၆၁ ကို အောက်ပါအတိုင်း အစားထိုးရမည်-

Offences	Section of this Act to which offence has reference	Penalties
61. If any person wilfully contravenes any rule relating to spirits made under section 155,	155	such person shall be liable to a penalty not exceeding three times the customs value of such spirit and all such spirits shall be liable to confiscation.

(မ) ဇယားအမှတ်စဉ် ၆၂ ကို အောက်ပါအတိုင်း အစားထိုးရမည်-

Offences	Section of this Act to which offence has reference	Penalties
62. If, in contravention of any rules made under section 157, any goods are taken into, or put out of, or carried in, any coasting-conveyance, or if any such rules be otherwise infringed,	157	the master of such coasting-conveyance shall be liable to a penalty not exceeding three times the customs value of the goods.

## (ဃ) ဇယားအမှတ်စဉ် ၆၅ ကို အောက်ပါအတိုင်း အစားထိုးရမည်-

Offences	Section of this Act to which offence has reference	Penalties
65. If the person executing any bond given under section 161 fails to produce the certificate mentioned in the same section, or to show sufficient reason for its non-production,	161	such person shall be liable to a penalty not exceeding the amount of customs value which would have been chargeable on the export-cargo of the conveyance had she been declared to be bound to a foreign port.

## (ရ) ဇယားအမှတ်စဉ် ၇၀ ကို အောက်ပါအတိုင်း အစားထိုးရမည်-

Offences	Section of this Act to which offence has reference	Penalties
70. If, contrary to the provisions of this, or any other law for the time being in force relating to the Customs, any goods are laden on board of any conveyance in any customs-port and carried coastwise, or if any goods which have been brought coastwise are so unladen in any such port, or if any goods are found on board of any coasting-conveyance without being entered in the manifest or cargo-book or both (as the case may be) of such conveyance,	Chapter XV	such goods shall be liable to confiscation, and the master of such coasting- conveyance shall be liable to a penalty not exceeding three times the customs value of such goods.

(လ) ဇယားအမှတ်စဉ် ၇၄ ကို အောက်ပါအတိုင်း အစားထိုးရမည်-

Offences	Section of this Act to which offence has reference	Penalties
74._If any officer of Customs requires any person to be searched for dutiable or prohibited goods, or to be detained, without having reasonable ground to believe that he has such goods about his person, or has been guilty of an offence relating to the Customs,	169	such officer shall, on conviction before a Magistrate, be liable to a fine not exceeding five hundred thousand kyats.

(ဝ) ဇယားအမှတ်စဉ် ၇၇ ကို အောက်ပါအတိုင်း အစားထိုးရမည်-

Offences	Section of this Act to which offence has reference	Penalties
77._If any police-officer, whose duty it is, under section 180, to send a written notice or cause goods to be conveyed to a custom-house, neglects so to do,	180	such officer shall, on conviction before a Magistrate, be liable to a penalty not exceeding five hundred thousand kyats.

(သ) ဇယားအမှတ်စဉ် ၇၈ က ကို အောက်ပါအတိုင်း အစားထိုးရမည်-

Offences	Section of this Act to which offence has reference	Penalties
78A._If any person fails to comply with the provisions contained in section 194-A(1),	194-A (1)	such person shall be liable to a penalty not exceeding ten million kyats or such person shall, on conviction

Offences	Section of this Act to which offence has reference	Penalties
		of any such offence before a Magistrate, be liable to imprisonment for a term not exceeding three years.

(ဟ) ဇယားအမှတ်စဉ် ၇၈ က ၏နောက်တွင် အမှတ်စဉ် ၇၈ ခ၊ ၇၈ ဂ၊ ၇၈ ဃ တို့ကို အောက်ပါအတိုင်း ဖြည့်စွက်ရမည်-

Offences	Section of this Act to which offence has reference	Penalties
78B._If any Competent Customs Official and his staff who have been duly authorized by Section 194-A(2) and Section 194-A(3) are refused to accept without hindrance and to provide necessary assistance,	194-A(2)(3)	such person shall be liable to a penalty not exceeding ten million kyats or such person shall, on conviction before a Magistrate, be liable to imprisonment for a term not exceeding three years.
78C._If any person, with an intention to cheat, illegally alters, adds, forges (or counterfeits) the documents or destroys the documents connected with the importation or exportation of any goods, required under section 194-A(1),	194-A(1)	such person or any person concerned in any such offence shall be liable to a penalty not exceeding three times the customs value of such goods which is altered, destroyed and cheated or such person or any person concerned shall, on conviction before a Magistrate, be liable to imprisonment for a term not exceeding three years.

Offences	Section of this Act to which offence has reference	Penalties
78D. If any person who is required and responsible to be examined under section 194-A(4), refuses to comply with the Customs officer's request to accept and agree to his examination of goods on land,	194-A(4)	such person shall be liable to a penalty not exceeding ten million kyats for refusal or such person shall, on conviction of any such offence before a Magistrate, be liable to imprisonment for a term not exceeding three years.

၂၁။ ပုဒ်မ ၁၈၂၊ ၁၈၆၊ ၁၉၂ နှင့် ၁၉၃ တို့တွင်ပါရှိသည့် “increased rates of duty” ဆိုသည့် စကားရပ်ကို “a fine upon any goods” ဆိုသည့် စကားရပ်ဖြင့် အစားထိုးရမည်။

၂၂။ ပင်လယ်ကြောင်းအကောက်ခွန်အက်ဥပဒေ ပုဒ်မ ၁၈၂ ကို အောက်ပါအတိုင်း အစားထိုးရမည်-

**Adjudication of confiscations and penalties.**

"182. In every case, except the cases mentioned in section 167 [Nos. 23, 26, 72, and 74 to 78, both inclusive], under this Act, the Director-General of Customs or the Competent Customs Official who has been duly empowered by the Director-General of Customs has the power to determine the matters of confiscation or a fine upon any goods or any person is liable to a penalty in accordance with law and procedures.

Furthermore, the Director-General of Customs may confer the power duly upon any other officer as he thinks fit to perform the duties related with Customs and the powers referred to this section shall be conferred to any other officer either by name or by his position."

၂၃။ ပင်လယ်ကြောင်းအကောက်ခွန်အက်ဥပဒေပုဒ်မ ၁၉၄ ကို အောက်ပါအတိုင်း အစားထိုးရမည်-

**Power to open packages and examine goods.** "194. Any Competent Customs Official may open any package and examine any goods brought by sea to, or shipped or brought for shipment at, any place of the Republic of the Union of Myanmar.

The Director-General of Customs may issue the notification related to the customs procedures which are based on the international customs standard procedure called “Risk Management”.”

၂၄။ ပင်လယ်ကြောင်းအကောက်ခွန်အက်ဥပဒေ ပုဒ်မ ၁၉၄-က ကို အောက်ပါအတိုင်း အစားထိုးရမည်-

**Power to demand production of documents connected with importation and exportation of goods.** "194-A. The Competent Customs Official may request any books, receipts, records or any other documents related to the importation or exportation of goods from any owner of the goods or his agent or the person who takes in possession of the goods or the person who transports goods or the person who store goods or any person who causes to be transported or any person who causes to be stored the goods;

and such person shall comply in accordance with the request of the Competent Customs Official as follows;

- (1) such person shall keep the books, lists, receipts, other documents, computer records, any trading records prepared by electronic means which are related to importation or exportation of goods for seven years. And such person shall give to any Competent Customs Official who has been duly empowered and shall



answer the questions of such officer related to importation or exportation of goods.

- (2) Any duly empowered Competent Customs Official shall, at any appropriate time, enter to any premises or any place where the documents or computer records or electronic records referred to sub-section (1) are kept in there. Any such officer shall have the right of inspecting the documents and the accounts or copying them or getting them copied and submitting to him, putting them on record, putting seals thereon, taking photos of these, moving them from the original place or getting them to be moved or preventing them.
- (3) When any Competent Customs Official is sent on duty, to any premises or place, which is under the control of any person, that person, referred to in sub-section (1) that person shall receive and accept the Competent Customs Official and his staff without hindering and responsible to provide the necessary assistance.
- (4) Any Competent Customs Official who has been duly authorized to examine any premises or any place or any part which is under the control of any person mentioned in sub-section (1) may enter any premises and place, if necessary, for the purpose of ground examination of package and examine any goods. Such officer may lock, seal, mark or keep, by any means, any goods while making ground examination."

၂၅။ ပင်လယ်ကြောင်းအကောက်ခွန်အက်ဥပဒေ ပုဒ်မ ၁၉၅ ကို အောက်ပါအတိုင်း အစားထိုး ရမည်-

<b>Power to take samples of goods.</b>	"195(1). The Competent Customs Official may, on the entry or clearance of any goods or at any time while such goods are
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being taken out or while necessary functions are being carried out by the custom-house, take samples of such goods, for examination or for ascertaining the value thereof on which duties are payable, or for any other necessary purpose. Every such sample may be restored to him either selling or giving it originally according with his consent.

(2) The articles intended for home consumption as food or goods which consist of drugs are entitled to take samples in order to inspect under this sub-section. In making laboratory test on such sample goods, the value of sample goods and all expenses shall be borne by the owner."

၂၆။ ပင်လယ်ကြောင်းအကောက်ခွန်အက်ဥပဒေ ပုဒ်မ ၂၀၀ တွင်ပါရှိသော “not exceeding ten kyats” ဆိုသည့် စကားရပ်ကို “the amount of money prescribed by the Director-General of Customs from time to time” ဆိုသည့် စကားရပ်ဖြင့် အစားထိုးရမည်။

၂၇။ ပင်လယ်ကြောင်းအကောက်ခွန်အက်ဥပဒေ ပုဒ်မ ၂၀၁ တွင်ပါရှိသော “one kyat” ဆိုသည့် စကားရပ်ကို “the amount of money prescribed by the Director-General of Customs from time to time” ဆိုသည့် စကားရပ်ဖြင့်အစားထိုးရမည်။

၂၈။ ပင်လယ်ကြောင်းအကောက်ခွန်အက်ဥပဒေ ပုဒ်မ ၂၀၂ ၏ ဒုတိယအပိုဒ်တွင် ပါရှိသည့် “not exceeding five thousand kyats” ဆိုသည့် စကားရပ်ကို “the amount of money prescribed by the Director-General of Customs from time to time” ဆိုသည့် စကားရပ်ဖြင့်အစားထိုးရမည်။

၂၉။ ပင်လယ်ကြောင်းအကောက်ခွန်အက်ဥပဒေ ပုဒ်မ ၂၀၄ ကို အောက်ပါအတိုင်း အစားထိုးရမည်-

**Rules making power.** "204. In the implementation of the provisions contained in this Act:  
(a) the Ministry of Finance shall, with the approval of the Union Government, issue rules and regulations;

(b) the Ministry of Finance and the Customs Department may issue procedures, notifications, orders and directives.

၃၀။ ပင်လယ်ကြောင်းအကောက်ခွန်အက်ဥပဒေ ပုဒ်မ ၂၀၆ ၏ ဒုတိယအပိုဒ်တွင် ပါရှိသော “exceeding two hundred and fifty kyats” ဆိုသည့် စကားရပ်ကို “the amount of money prescribed by the Director-General of Customs from time to time” ဆိုသည့် စကားရပ်ဖြင့် အစားထိုးရမည်။

၃၁။ ပင်လယ်ကြောင်းအကောက်ခွန်အက်ဥပဒေ ပုဒ်မ ၂၀၇ ၏နောက်တွင် ပုဒ်မ ၂၀၈ နှင့် ၂၀၉ တို့ကို အောက်ပါအတိုင်း ဖြည့်စွက်ရမည်-

**Transit Trade.** "208. The provisions of this Act shall be applicable to the matters relating to transit trade on importation and exportation of goods."

**Electronic Customs or Single Window.** "209. The provisions of this Act shall be applicable to the matters relating to implementation of electronic Customs (e-Customs) or Single Window of importation and exportation of goods."

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ပြည်ထောင်စုသမ္မတမြန်မာနိုင်ငံတော် ဖွဲ့စည်းပုံအခြေခံဥပဒေအရ ကျွန်ုပ်လက်မှတ်ရေးထိုးသည်။

(ပုံ)သိန်းစိန်  
နိုင်ငံတော်သမ္မတ  
ပြည်ထောင်စုသမ္မတမြန်မာနိုင်ငံတော်