

# **Import Procedure**

## **Customs Declaration Form for Import Clearance**

Under the existing rules and regulations all incoming consignments of goods must be cleared through the Customs Department under an Import Declaration form (CUSDEC - 1). The Import Declaration form is to be accompanied by the following documents:

1. Import licence / permit
2. Invoice
3. Bill of Lading or Air Consignment Note
4. Packing list
5. Other Certificates and permits issued by the relevant Government Departments as a condition for Import.

Customs duty is payable according to the tariff schedule. Import duty is levied on the tax base, assessable value, which is the sum of C.I.F. value and landing charges of 0.5 per cent of C.I.F. value. Together with customs duty, Commercial tax is levied on the imported goods basing on the landed cost which is the sum of assessable value and import duty. These taxes are collected at the point of entry and the time of clearance.

## **Import Documentations**

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## **Import Prohibition Restriction**

Common types of goods prohibited from importation into Myanmar are as follows:

1. Counterfeit coins and currencies
2. Pornographic articles
3. Piece goods without stamped measurement
4. Goods having counterfeit trade mark
5. All kinds of narcotic drugs and psychotropic substances
6. playing cards
7. Goods bearing the imprint or reproduction of the flag of the Union of Myanmar
8. Goods bearing the emblem of Buddha and pagodas of Myanmar

## **Duty and Reliefs Exemptions**

Customs duties are exempted :

- a. Personal effects in actual use by the passenger
- b. 400 sticks of cigarettes
- c. 2 litres of wine. spirit or liquor
- d. 250 gm of tobacco
- e. 100 sticks of cigars
- f. 0.5 litre of perfume