

The State Law and Order Restoration Council
The Tariff Law
(The State Law and Order Restoration Council Law No. 2/92)
The 9th Waning Day of Tabaung, 1353 M.E.
(12th March, 1992)

The State Law and Order Restoration Council hereby enacts the following Law: -

Chapter I
Title and Definition

1. This Law shall be called the Tariff Law;
2. The following expressions contained in this Law shall have the meanings given hereunder: -
 - (a) Customs-Duties means the duties to be paid in respect of goods exported from Myanmar or goods imported into Myanmar;
 - (b) Tariff Value means determination of value of tariff of goods on which customs-duties are assessable under this Law;
 - (c) Tariff means the percentage determined to be levied on the value of tariff of goods on which customs-duties are assessable under this Law. In addition, this expression also includes the rate determined to be levied on the quantity, weight or measurement of goods on which customs-duties are assessable under this Law;
 - (d) Minister means the Minister of the Ministry of Planning and Finance.

Chapter II
Determination of Tariff

3. The Minister may, by notification in respect of goods exported from Myanmar or goods imported into Myanmar by land, sea or air: -
 - (a) determine the nature and type of goods on which customs-duties are assessable and also cancel or insert any goods in the list of goods on which customs-duties are assessable;
 - (b) classify the quality of each goods in determining under subsection (a) and lower or raise the grade in such classification of quality;
 - (c) determine the tariff value on goods on which customs-duties are assessable under sub-sections (a) and (b) and reduce or enhance the tariff value so determined
 - (d) determine the tariff based upon the tariff value and reduce or enhance the tariff so determined.
4. The Minister may, in determining the tariff under section 3, sub-section (d) determine, by notification tariff at a special reduced rate in respect of goods exported or imported by the border areas and may reduce or enhance the tariff so determined

Chapter III
Assessment and Levy of Customs-duties

5. The Customs Department shall make an assessment and levy according to the tariff of the tariff value determined type wise and quality wise of goods on which customs-duties are assessable under section 3 or section 4.

6. (a) No assessment and levy of customs-duties shall be made again at any other customs-port in Myanmar in respect of goods on which customs-duties have already been fully levied in accordance with this Law at any customs-port in Myanmar.

(b) In making an assessment and levy of customs-duties under sub-section (a), where it is found, on scrutiny that customs-duties have been short-levied, there shall be the right to reassess and levy the deficiency of customs-duties from the person concerned. If it is also found that assessment and levy has been made in excess of the amount due, the customs-duties levied in excess shall be refunded to the person concerned.

Chapter IV Exemption

7. In the interest of the State, the Minister may, by notification exempt partially or wholly from levy of customs-duties in respect of any of the following cases: -

(a) nature and type of goods exported from Myanmar or imported into Myanmar;

(b) nature and type of goods exported from Myanmar or imported into Myanmar by any Government department or any organization.

Chapter V Submitting and Reporting to the Government

8. The Minister shall submit promptly to the Government measures taken under section 3 and section 4 and obtain approval thereof.

9. The Minister shall proceed as necessary in accordance with the decision of the Government.

Chapter VI Appeal

10. If dissatisfied with an order or decision passed by the Director General of the Customs Department under section 5, section 6 or section 12, an appeal may be filed with the Minister within 30 days of the receipt of such order or decision.

The decision of the Minister shall be final and conclusive.

Chapter VII Miscellaneous

12. The Director General of the Customs Department has the right to determine the country of production or country of origin of any goods.

13. For the purpose of carrying out the provisions of this Law, the Ministry of Planning and Finance may: -

(a) with the approval of the Government issue such rules and procedures as may be necessary;

(b) issue such orders and directives as may be necessary.

14. The Tariff Act, 1953 is hereby repealed.

**Sd./ Saw Maung
Senior General
Chairman
The State Law and Order Restoration Council**