

The Government of the Republic of the Union of Myanmar

Ministry of Planning and Finance

Notification No 151 / 2016

Nay Pyi Taw

13th Waning of Thedingyut 1378 ME

(14th October 2016)

Procedure for Advance Ruling on Customs Valuation

The Ministry of Finance by exercising the power conferred under Section 204(b) of the Sea Customs Act issues the following procedure.

Chapter I

Title and Definition

1. This Procedure shall be called as the **Procedure for Advance Ruling on Customs Valuation**.
2. The expressions in this Procedure shall have the same meaning of those in the Sea Customs Act, and the following expressions shall have meanings given hereunder:
 - (a) **Director General** means the Director General of the Customs Department;
 - (b) **Advance Ruling on Customs Valuation** means a reply as to custom duty in order to calculate in advance the customs payable for the goods to be imported before their arrival;
 - (c) **Applicant** means a person who applies for having a reply as to custom duty in order to calculate in advance the customs payable for the goods to be imported before their arrival;
 - (d) **Local Customs Office** means every level of the Customs Offices located in the Union Territory, Regions and States.

Chapter II

Application, Scrutiny and Reply

3. International trading person may apply, if he desires, for Advance Ruling on Customs Valuation in relation to the customs payable for the goods to be imported before their arrival to the Customs Department (Head Office) or the relevant Local Customs Office.
4. When an application is made under Paragraph 3,
 - (a) An original and its copy of the Application Form prescribed by the Customs Department shall be fulfilled and submitted at least 30 days in advance before the arrival of goods;
 - (b) The application may be submitted in person, or mail, or fax, or email;
 - (c) The application shall be attached with all of the documents relating to sale;
 - (d) If the application is made by a company, it shall be signed by the Managing Director or a Director. If the application is made by a government department or organization, the application shall be signed by the Head of the respective department or organization, or its authorized person.
5. If the Customs Department requires further information for customs valuation, the applicant shall promptly reply within 5 business days commencing from the date of such request.
6. When the Customs Department (Head Office) or the relevant Local Customs Office receives the application under Paragraph 3,
 - (a) The Customs Department shall scrutinize whether application is completely fulfilled, and whether necessary documents are fully attached to the application;
 - (b) If it is found that the application is not completely fulfilled, Advance Ruling on Customs Valuation shall not be made;
 - (c) If necessary documents are not attached to the application or if the Customs Department thinks that other information and documents are required, the applicant may be asked for them.
7. When the Local Customs Office has found that the application made under Paragraph 3 is completed and correct after its verification;
 - (a) if the goods are mentioned in the record of customs valuation made by the Customs Department (Head Office), a reply for Advance Ruling on Customs Valuation shall be made;

- (b) if the goods are not mentioned in the record of customs valuation made by the Customs Department (Head Office), it shall be submitted to the Customs Department (Head Office).
- 8. When the Customs Department (Head Office) has received the application made under Paragraph 3 or the report of the Local Customs Office, it shall scrutinize the application and shall reply the Advance Ruling on Customs Valuation.
- 9. The Advance Ruling on Customs Valuation shall be made only if information relating to the imported goods which are stated in the application is fully received in order to evaluate the value correctly. The reply shall be made within 14 days after sufficient documents have been received;
- 10. An application for advance valuation for the goods prohibited or restricted by the Sections 18 and 19 of the Sea Customs Act and other goods restricted by any other existing law shall be refused.

Chapter III

Withdrawal of Application

- 11. If the applicant wants to withdraw his application for Advance Ruling on Customs Valuation, he may withdraw it by reporting within 5 business days commencing from the date of application and the reason for such withdrawal shall be described.

Chapter IV

Review and Re-specify

- 12. If the applicant wants the Customs Department to review the advance valuation because it is different from actual purchase value, he may apply to the relevant Customs Office with sufficient evidence within 14 days commencing from the date of reply for Advance Ruling on Customs Valuation.
- 13. The Director General may, after scrutinizing the application for reviewing the Advance Ruling on Customs Valuation, amend or confirm the Advance Ruling on Customs Valuation. The decision of the Director General shall be final and binding.
- 14. The Director General shall revoke the Advance Ruling on Customs Valuation and shall re-specify it if it is found that the Customs Valuation is made based on the incorrect

information as to customs value made by the Customs Officer or the insufficient or incorrect information submitted by the applicant.

Chapter V

Miscellaneous

15. The Advance Ruling on Customs Valuation shall be referred and applied within six months from the issuing date.
16. The origin of the application form for Advance Ruling on Customs Valuation shall be attached to and submitted at the time of submitting the imports declaration.
17. Information relating to customs valuation shall be confidential.
18. The Advance Ruling on Customs Valuation shall be made in accordance with the procedures and regulations issued by the Ministry of Finance from time to time.
19. This notification shall be effective commencing from the date of the notification.

Kyaw Win

Union Minister

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For Minister

Maung Maung Win (Vice Minister)