

Government of the Republic of the Union of Myanmar
Ministry of Planning and Finance
Notification No. 74/2024

The 12th Waxing Day of Tazaungmon, 1386 M.E.
(12 November 2024)

**Order granting permission for a second test and inspection on the
results of the first test and inspection of goods imported from abroad**

The Ministry of Planning and Finance, hereby issues this order in exercising the powers conferred under subsection (b) of section 204 of the Sea Customs Act.

1. The expressions in this order shall have the same meanings as in the Sea Customs Act. Additionally, the following expressions shall be defined as follows:

- (a) **Trade Facilitation Agreement** means the WTO Agreement on Trade Facilitation concluded among members of the World Trade Organization (WTO) to facilitate and streamline trade-related procedures;
- (b) **Goods** means the products imported from abroad, such as foods, beverages, raw materials for production of foods, feedstuffs and raw materials for production of feedstuffs, with the aim of safeguarding the life and health of humans, animals, and plants, as stipulated under Article 5.1 of the Trade Facilitation Agreement;
- (c) **Competent Authority** means the relevant government department or organization that has been authorized for each type of goods, to test and inspect samples, which are collected with the approval of the Customs Department;
- (d) **Third Party** means a testing organization that is recognized by the relevant government department or organization;
- (e) **Laboratory for Second Test** means an appellate laboratory designated by the Myanmar Food and Drug Board of Authority and a laboratory accredited under the relevant laws for the respective parameters;
- (f) **Sample** means the goods that are taken as samples under the supervision of the Customs Department for laboratory testing of imported goods at the time of submission of the import declaration;
- (g) **First Test Result** means the initial test result obtained from conducting tests on samples provided by the importer or his or

her authorized representative or the customs service provider at the time of submission of the import declaration;

- (h) **Right to Second Test** means the granting of permission for re-testing upon a request if the first test result of the sample of goods does not conform to the specifications in the trade documents related to the quality of the product presented at the time of submission of the import declaration, or to the standards specified and published by the competent authority for each commodity, in accordance with Article 5.3.1 of the Trade Facilitation Agreement.

2. The application for a second test and permission can be carried out as follows:

- (a) The importer, or his or her authorized representative, or the customs service provider, if the first test result does not conform to the quality of the goods declared in the import declaration, shall apply for a second test to the Customs Department within 30 days after receiving the first test result. The application shall include valid supporting documents such as the name of the laboratory where the second test will be conducted and first test result, etc. If the application is submitted after 30 days, permission for a second laboratory test will not be granted, and only the initial test result will be confirmed;
- (b) The Customs Department may approve the application for a second test if the submitted documents are complete and accurate.

3. When conducting the second test, the competent authority or a third-party shall follow the procedures depending on the approval of the Customs Department, the potential risk of the goods, and the shelf-life of the goods.

4. Taking and sending of sample materials for a second test shall be carried out as follows:

- (a) When taking samples, the importer, or his or her authorized representative, or the customs service provider shall take a portion of the sampled goods under customs supervision in the presence of a customs officer;
- (b) The customs officer shall affix the prescribed customs seal to the taken sample.
- (c) The importer, or his or her authorized representative, or the customs service provider shall send the sample to the approved laboratory for the second test.

5. Relevant government organizations, third-party, the importer or his or her authorized representative, or the customs service provider shall maintain confidentiality regarding the information of the goods for which a second test is requested.
6. The competent authority or a third-party shall promptly inform the final decision of the second test result to the Customs Department and the importer, or his or her authorized representative, or the customs service provider.
7. Upon receiving the final decision of the second test result, the Customs Department shall perform as follows:
 - (a) If the final decision of the second test result conforms to the quality description of the goods presented during the time of the submission of the import declaration, the Customs Department shall proceed in accordance with import clearance procedures;
 - (b) It shall be taken action in accordance with the relevant existing laws and procedures if goods are not in conformity.
8. The importer shall incur all expenses associated with sample collection and laboratory testing.
9. The granting of permission for a second test shall only apply to goods declared in an import declaration under the purview of customs supervision.
10. This order shall take effect on January 9, 2025.

Sd./ Win Shein
Union Minister

Letter No. Sa Ba/finance-2/1/254 (5627/2024)

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By Order,
Kyaw Htin
Director General