3.24 Forwarding the goods Customs

**Documents to be registered**

The developer and investors need to register the Master List, Material List and Bill of Materials (BOM) with the Customs Department. These lists can be amended from time to time before the arrival of goods.

**Master List:**

The Master List is the list of capital goods such as machinery, equipment, construction materials, etc that will be imported by the developer or investors.

The duties and taxes on the importation of these goods in the Master List are exempted for free zone investors at all time. The duties and taxes on the importation of these goods in the Master List are exempted for non-free zone investors during a period of 5 years from the date of investment approval and are reduced by 50% for the next consecutive 5 years.

For import of used machinery, the Mechanical Performance Certificate issued by a reliable institute is required to be attached at the time of Master List registration with the Customs Department. Such import of used machinery is also subject to the approval of the KMIC Management Committee.

**Material List:**

The Material List is the list of raw materials, manufacturing inputs or goods for sale that will be imported by the developer or investors, as the case may be.

The duties and taxes on the importation of these goods in the Material List are exempted for free zone investors but are not exempted for non-free zone investors.

**Bill of Materials (BOM) List:**

This is the list of raw materials or manufacturing inputs required for the production of one unit of product.

The importation or exportation of products that are already included in the registered Master List or Material List will not require import/export license. The developer or investors need to submit the import or export declaration, as the case may be, to the Customs Department before importation or exportation.

|  |
| --- |
| **MORE** |

**Import-related**

 3.24.1 Registration Approval of Master List, Material List and Bill of Materials

 3.24.2 Import from overseas

 3.24.3 Import by free zone investors from Promotion Zone or Domestic Tariff Area 3.24.4 Import by non-free zone investors from Free Zone or Free Zone Business

**Export-related**

 3.24.5 Registration Approval of Bill of Materials

 3.24.6 Export to overseas

 3.24.7 Export by free zone investors to Promotion Zone or Domestic Tariff Area

 3.24.8 Export from Promotion Zone or Domestic Tariff Area to Free Zone or Free Zone Business

**Forms**

 3.24.9 Master List (Sample)

 3.24.10 Material List (Sample)

 3.24.11 Bill of Materials (BOM)

 3.24.12 Import Declaration Form

 3.24.13 Export Declaration Form

 3.24.14 Application form of Exporter/Importer Registration

 3.24.15 Exporter/Importer Registration Certificate

q

 **IMPORT-RELATED PROCEDURES**

 3.24.1 Registration Approval of Master List, Material List and Bill of Materials

|  |
| --- |
| **Documents needed:** |
|  | 1 | For investors in manufacturing |
|  | – | Letter of request for registration of Imported Goods (With company letterhead) |
| – | **Master List** together with Explanatory Notes (state the purpose of use of imported capital goods such as machinery, equipment, construction materials and the detailed specification such as manufacturer’s name, brand name, capacity, power, etc) and/or |
| – | **Material List** together with Bill of Materials |
| 2 | For investors in services |
|  | – | Letter of request for registration of Imported Goods (With company letterhead) |
| – | **Master List** together with Explanatory Notes (state the purpose of use of imported capital goods such as machinery, equipment, construction materials and the detailed specification such as manufacturer’s name, brand name, capacity, power, etc) and/or |
| – | **Material List** (describe the goods to be imported) |
| **Procedures:** |
|  | 1 | The applicant submits required documents either in person or online to the KMIC Management Committee (KMC). |
| 2 | KMC issues the approval letter for the registration. |
| 3 | KMC sends the copy of registration approval, together with the copies of Master List, Material List, Bill of Materials and/or Explanatory Note to the Customs Desk. |
| 4 | Customs Desk issues Import Declaration Form (Customs ID) |
| **Application fee:** |
|  | None |
| **Remarks:** |
|  | 1 | Master List, Material List and Bill of Materials may be prepared and submitted according to each shipment of importing cargo. |
| 2 | In case of export by non-free investors, BOM submitted by non-free zone investors will be used for the purpose of tax drawback within a year from the issuance date of Import Declaration Form for importing the materials. |

 3.24.2 Import from overseas

|  |
| --- |
| **Documents needed:** |
|  | 1 | Import Declaration  |
| 2 | Proforma Invoice |
| 3 | Packing list |
| 4 | Original L/C (Letter of Credit)  |
| 5 | Bill of Lading (B/L) or Air Waybill (AWB) |
| 6 | Certificate of Origin (COO) in case the preferential tariff rate is requested to be applied |
| **Procedure:** (Job flow by officials) |
|  | 1 | Importer/applicant reports to the Customs Desk either in person or online the information such as Importer’s information, cargo details and shipping advice.  |
| 2 | Importer/applicant reports to the Customs at the entering port the cargo’s destination as KMIC Industrial Zone and pays the container security fee at the Financial Dept. of Customs Department (Head Office).  |
| 3 | After the Customs at the port seals the cargo, importer may transfer the cargo to KMIC Logistics Center.  |
| 4 | Importer/applicant submits required documents to the Customs Desk at KMIC Logistics Center, together with the receipt of security fee.  |
| 5 | The Customs Desk verifies the submitted documents and assesses the duty and other taxes.  |
| 6 | Importer/applicant pays the duty and the other taxes when required.  |
| 7 | Customs officers check if the seal is unbroken and carry out the physical inspection when needed.  |
| 8 | Customs officer releases the cargo when satisfied.  |
| **Remarks:** |
|  | – | X-ray screening of cargo shall be carried out at the entering port until x-ray inspection becomes available in KMIC Logistics Center.  |
| – | Online payment for customs duty and other taxes will be available after the introduction of MACCS (Myanmar Automatic Cargo Clearance System).  |

 3.24.3 Import by free zone investors from Promotion Zone or Domestic Tariff Area

|  |
| --- |
| **Documents needed:** |
|  | 1 | Import Declaration |
| 2 | Proforma Invoice |
| 3 | Packing list |
| 4 | A copy of Sales Contract |
| 5 | Letter of Credit, if any |
| **Procedure:** (Job flow by officials) |
|  | 1 | Importer/applicant reports to the Customs Desk either in person or online the information such as Importer’s information, cargo details and shipping advice.  |
| 2 | Importer/applicant submits required documents to the Customs Desk at KMIC Logistics Center.  |
| 3 | The Customs Desk verifies the submitted documents.  |
| 4 | Customs officers carry out the physical inspection when needed.  |
| 5 | Customs officer releases the cargo when satisfied.  |

 3.24.4 Import by non-free zone investors from Free Zone or Free Zone Business

|  |
| --- |
| **Documents needed:** |
|  | 1 | Import Declaration |
| 2 | Proforma Invoice |
| 3 | Packing list |
| 4 | A copy of Sales Contract |
| 5 | Letter of Credit, if any |
| **Procedure:** (Job flow by officials) |
|  | 1 | Importer/applicant reports to the Customs Desk either in person or online the information such as Importer’s information, cargo details and shipping advice.  |
| 2 | Importer/applicant submits required documents to the Customs Desk at KMIC Logistics Center.  |
| 3 | The Customs Desk verifies the submitted documents and assesses the duty and other taxes. |
| 4 | Importer/applicant pays the duty and other taxes when required |
| 5 | Customs officers carry out the physical inspection when needed.  |
| 6 | Customs officer releases the cargo when satisfied.  |

 **EXPORT-RELATED PROCEDURES**

 3.24.5 Registration Approval of Bill of Materials

Free zone investors shall submit BOM to the KMIC Management Committee for registration before export of products as described in “Registration Approval of Master List, Material List and Bill of Materials” above.

 3.24.6 Export to overseas

|  |
| --- |
| **Documents needed:** |
|  | 1 | Export Declaration |
| 2 | Proforma Invoice |
| 3 | Packing list |
| 4 | Original L/C (Letter of Credit) |
| 5 | Shipping Instruction/Booking Note |
| 6 | Import Declaration is required to be shown for the return or repair of the products which were previously imported. |
| **Procedure:** (Job flow by officials) |
|  | 1 | Exporter consigns the container or cargo and transfers to the Customs Desk at KMIC Logistics Center.  |
| 2 | Exporter reports to the Customs Desk the information such as exporter’s information, cargo details and shipping advice through e-system.  |
| 3 | Exporter/applicant submits required documents to the Customs Desk.  |
| 4 | After verifying the submitted documents and if no irregularity is found, the Customs Desk endorses the Export Declaration and provides one copy to the exporter and releases the cargo with seal.  |
| 5 | Exporter forwards the cargo to the departing port under the seal.  |
| 6 | Exporter shows the endorsed Export Declaration at the gate of the Customs of exporting port to bring in the exporting cargo inside.  |

 3.24.7 Export by free zone investors to Promotion Zone or Domestic Tariff Area

|  |
| --- |
| **Documents needed:** |
|  | 1 | Export Declaration |
| 2 | Proforma Invoice |
| 3 | Packing list |
| 4 | A copy of Sales Contract |
| 5 | Import Declaration is required to be shown for the return or repair of the products which were previously imported. |
|  |
| **Procedure:** (Job flow by officials) |
|  | 1 | Exporter consigns the container and transfer to the Customs Desk at KMIC Logistics Center.  |
| 2 | Exporter reports to the Customs Desk the information such as exporter’s information, cargo details and shipping advice through e-system.  |
| 3 | Exporter/applicant submits required documents to the Customs Desk.  |
| 4 | The Customs Desk verifies the submitted documents.  |
| 5 | Importer pays the duty and the other taxes at the Customs Desk or to the Department of Customs (Head Office) when required.  |
| 6 | If no irregularity is found in the submitted documents, the Customs Desk allows the cargo to be forwarded. |
| **Remarks:**  |
|  | – | Online payment for customs duty and other taxes will be available after the introduction of MACCS (Myanmar Automatic Cargo Clearance System). |

 3.24.8 Export from Promotion Zone or Domestic Tariff Area to Free Zone or Free Zone Business

|  |
| --- |
| **Documents needed:** |
|  | 1 | Export Declaration |
| 2 | Proforma Invoice |
| 3 | Packing list |
| 4 | A copy of Sales Contract |
| 5 | Import Declaration is required to be shown for the return or repair of the products which were previously imported. |
|  |
| **Procedure:** (Job flow by officials) |
|  | 1 | Exporter consigns the container or cargo and transfer to the Customs Desk at KMIC Logistics Center.  |
| 2 | Exporter reports to the Customs Desk the information such as exporter’s information, cargo details and shipping advice through e-system.  |
|  | 3 | Exporter/applicant submits required documents to the Customs Desk.  |
|  | 4 | Exporter/applicant may apply for the refund of import duties and other taxes levied at the time of import of the materials contained in such exporting goods.  |
|  | 5 | After verifying the submitted documents and if no irregularity is found, the Customs Desk allows the container or cargo to be forwarded.  |

**Forms**

**q**

 3.24.9 Master List (Sample)

Name of Investor:

Provided status:

Investment Approval No. and Date (for a Business Promotion Zone only):

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **No** | **Name/Description of goods** | **HS Code** | **New/Used** | **Country of origin** | **Qty Unit** | **Total quantity** | **Unite price (CIF)** | **Total amount (CIF)** | **Scheduled import date** | **Remark** |
| 1 |  |  |  |  |  |  |  |  |  |  |  |
| 2 |  |  |  |  |  |  |  |  |  |  |  |
| 3 |  |  |  |  |  |  |  |  |  |  |  |
| 4 |  |  |  |  |  |  |  |  |  |  |  |
| 5 |  |  |  |  |  |  |  |  |  |  |  |
| 6 |  |  |  |  |  |  |  |  |  |  |  |
| 7 |  |  |  |  |  |  |  |  |  |  |  |
| 8 |  |  |  |  |  |  |  |  |  |  |  |
| 9 |  |  |  |  |  |  |  |  |  |  |  |
| 10 |  |  |  |  |  |  |  |  |  |  |  |

 3.24.10 Material List (Sample)

Name of Investor:

Provided status:

Investment of commencement of commercial operations (for a Business in Promotion Zone only): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **No** | **Name of Material** | **HS Code** | **Specifications** | **Material No** | **Country of origin** | **Quantity** | **Unit price (CIF)** | **Total amount (CIF)** |
| 1 |  |  |  |  |  |  |  |  |
| 2 |  |  |  |  |  |  |  |  |
| 3 |  |  |  |  |  |  |  |  |
| 4 |  |  |  |  |  |  |  |  |
| 5 |  |  |  |  |  |  |  |  |
| 6 |  |  |  |  |  |  |  |  |
| 7 |  |  |  |  |  |  |  |  |
| 8 |  |  |  |  |  |  |  |  |
| 9 |  |  |  |  |  |  |  |  |
| 10 |  |  |  |  |  |  |  |  |

 3.24.11 Bill of Materials (BOM)

Name of Investor:

Name of Product (HS Code):

Internal Product Code, if any:

Unit:

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Name of material** | **Material/Parts No** | **Specifications**  | **Unit** | **Amount of Use****(in one unit of product)** | **Loss ratio (Reference only)** |
| 1 |  |  |  |  |  |  |
| 2 |  |  |  |  |  |  |
| 3 |  |  |  |  |  |  |
| 4 |  |  |  |  |  |  |
| 5 |  |  |  |  |  |  |
| 6 |  |  |  |  |  |  |
| 7 |  |  |  |  |  |  |
| 8 |  |  |  |  |  |  |
| 9 |  |  |  |  |  |  |
| 10 |  |  |  |  |  |  |

 3.24.12 Import Declaration Form (Sample)

For speedy clearance, complete this form neatly and accurately. Attach relevant documents.

|  |  |  |  |
| --- | --- | --- | --- |
|  | **CUSTOMS DEPARTMENT** | **IMPORT DECLARATION** | CUSDEC 1 |
| 1 Consignor (Name & Address)  | For official use only |
| 11 Registration No | 12 Date/time of receipt |
| 13 Station (Customs Office) | 14 FE rate |
| 2 Consignee (Name & Address)  | 15 Import License/Permit No | 16 License/Permit date |
| 17 Value/(License/Permit) Ks | 18 Expiry Date |
| 19 Bill of lading / Air consignment note |
| 3 Authorized Agent (Name & Address)  | 20 Country whence consigned | 21 License/Permit balance (Ks) |
| 22 | Country of origin | 23 For goods to be paid to |
| 4 Mode of transport 1 Sea 2 Rail 3 Road 4 Air | 5 Date of entry | 24 Currency code | 25 Special treatment | 26 Other charges (Ks) |
| 6 Manifest line No | 27 Value (CIF / FOB / C&F) in FE | 28 Insurance Ks |
| 7 Name of conveyance & S/F No | 8 Place / Port of entry | 29 Value (CIF) Ks | 30 Value (C&F) Ks | 31 Freight Ks |
| 9 Place/Port of loading | 10 Via (Transshipment only) | 32 Gross Wt (Kg) | 33 Measurement (M3) | 34 Value (FOB) Ks |
| 35 Marks & Nos Container Nos | 36 No | 37 No & type of packages | 38 Description of goods | Customs tariff |
| 39 HS Code | 40 UNIT |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
| 36 No | 41 Country of origin Code | 42 Qty based on tariff unit | Value (Ks) | Import duty | Other taxes / Fees |
| 43 Per unit | 44 Total value | 45 Rate | 46 Amount (Ks) | C.T. | Other |
| 47 Rate | 48 Amount | 49 LF (Ks) |
|  |  |  | CIF |  |  |  |  |  |  |
| A.V. |  |
|  |  |  | CIF |  |  |  |  |  |  |
| A.V. |  |
|  |  |  | CIF |  |  |  |  |  |  |
| A.V. |  |
|  |  |  | CIF |  |  |  |  |  |  |
| A.V. |  |
|  |  |  | CIF |  |  |  |  |  |  |
| A.V. |  |
| 54 Name | Total | 50 |  | 51 |  | 52 | 53 |
|  | For official use only |  |
| 59 Import duty (Ks) |  |
| 55 Union Citizenship Card No / Passport No | 60 Commercial tax (Ks) |  | Stamp |
| 61 Other taxes/Fee (Ks) |  |
| 56 Status | 57 Issuing country | 62 Total amount (Ks) |  |
| 63 In words |
| 58 I hereby certify that this declaration is true and complete.-------------------------- ---------------------- Date Signature | ------------------------Ass. Officer------------------------Date | ------------------------Officer in Charge------------------------Date | ------------------------Cashier------------------------ Date |

 1 License / Permit ( ) NOTE:

 လိုင်စဉ် / ပါမစ် Mark ( √ ) if the document is attached.

 2 Invoice ( )

 ကုန်တန်ဖိုးစာရင်း

 3 Packing list ( ) မှတ်ချက်

 ကုန်ထုပ်ပိုးစာရင်း ပူးတွဲအထောက်အထားအတွက် (√)

 4 Bill of Lading / Consignment Note ( ) အမှတ်အသားပြရန်

 ကုန်တင်တန်ဆာ

 5 Letter of Authority ( )

 ကိုယ်စားလှယ်လွှဲစာ

 6 Other permits / certificates ( )

 အခြားခွင့်ပြုချက်များ/ထောက်ခံချက်များ

 NOTES

 ရုံးတွင်းမှတ်စုများရေးရန်

3.24.13 Export Declaration Form (Sample)

For speedy clearance, complete this form neatly and accurately. Attach relevant documents.

|  |  |  |  |
| --- | --- | --- | --- |
|  | **CUSTOMS DEPARTMENT** | **EXPORT DECLARATION** | CUSDEC 2 |
| 1 Consignor (Name & Address)  | For official use only |
| 10 Registration No | 11 Date/time of receipt |
| 13 Station (Customs office) | 13 FE rate |
| 2 Consignee (Name & Address)  | 14 Export License/Permit No | 15 License/Permit date |
| 16 Value/(License/Permit) Ks | 17 Expiry Date |
| 18 Preference claimed | 19 Form FE No |
| 3 Authorized Agent (Name & Address) | 20 Country Whence Consigned | 21 License/Permit balance (Ks) |
| 22 Country of origin | 23 Country of destination |
| 4 Mode of transport 1 Sea 2 Rail 3 Road 4 Air | 5 Date of shipment | 24 Currency code | 25 FE amount received / to be received |
| 26 Equivalent (Ks) | 27 Insurance (Ks) |
| 6 Name of Conveyance & C/R No. | 7 Place/Port of export | 28 For goods to be received from (country) | 29 Freight (Ks) |
| 8 Place/port of discharge | 9 Via (Transshipment only)  | 30 Gross Wt (Kg) | 31 Measurement (M3) | 32 FOB value (Ks) |
| 33 Marks & Nos Container Nos | 34 No | 35 No & type of packages | 36 Description of goods | Customs tariff |
| 37 HS Code | 38 Unit |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| 34 No | Weight (Kg) | 41 Quantity | 42 Unit value FOB (Ks) | 43 Total value (Ks) | Export duty | 46 Other |
| 39 Gross | 40 Net | 44 Rate | 45 Amount (Ks) |
|  |  |  |  | 1 |  |  |  |  |
|  |  |  |  | 2 |  |  |  |  |
|  |  |  |  | 3 |  |  |  |  |
|  |  |  |  | 4 |  |  |  |  |
| 50 Name | Total | 47 | 48 | 49 |
| For official use only |  |
| 55 Export duty (Ks) |  | Stamp |
| 51 Union Citizenship Card No/Passport No | 56 Other taxes/fees (Ks) |  |
| 57 Total amount (Ks) |  |
| 52 Status | 53 Issuing country | 58 In words |
|  |
| 54 I hereby certify that this declaration is true and complete |  |  |
| -----------------------Date | ------------------------Signature | -------------------------------Assessment Officer------------------------------Date | --------------------------------Officer in Charge------------------------------Date | ----------------------------------Cashier----------------------------------Date |

 1 License / Permit ( ) NOTE:

 လိုင်စဉ် / ပါမစ် Mark ( √ ) if the document is attached.

 2 Sales contract ( )

 အရောင်းအဝယ်စာချုပ်

 3 Letter of Credit or ITTP ( ) မှတ်ချက်

 ငွေလွှဲစာတမ်း (သို) အိုင်တီတီပီ ပူးတွဲအထောက်အထားအတွက် (√)

 4 Invoice ( ) အမှတ်အသားပြရန်

 ကုန်တန်ဖိုးစာရင်း

 5 Packing List ( )

 ကုန်ထုပ်ပိုးစာရင်း

 6 Shipping instructions ( )

 သင်္ဘောတင်စာရွက်စာတမ်း

 7 Sample

 ပစ္စည်းနမူနာ ( )

NOTES

 ရုံးတွင်းမှတ်စုများရေးရန်

3.24.14 Application form for Exporter/Importer Registration

|  |  |
| --- | --- |
| **1 Proprietor/Enterprise (Name & Address)**Office Address: Owned Leased | Union of MyanmarMinistry of CommerceDirectorate of Trade**Application Form for Exporter/Importer Registration**£ Please tick (√) where applicable |
| **2 Contact No**------------------- --------------- -------------Telephone No Fax No Telex NoEmail Address: Website: Online status: ££ Yes. No1. **Applicant’s particulars**

(a) National Registration/Union Citizenship Card No (b) Nationality / Religion (c) Date of Birth (d) Name of Father (e) Residence Address   |
| **4 Type of business**£ Joint Venture. £ Partnership£ Limited Company £ Cooperative Society (Myanmar or foreign)Line of Business (Please specify):       |
| **5 Registration No & Date** |
| **6 Authorized capital** | **7 Terms of Registration**£ 1 year – 50,000 Ks£ 2 years–100,000 Ks |
| **8 Declaration** I shall abide by the Export/Import Rules & Regulations prescribed by the Ministry of Commerce and confirm that the particulars mentioned in this application are true and correct.Signature of applicantName:Designation:Date:  |

 3.24.15 Exporter/Importer Registration Certificate

|  |  |
| --- | --- |
| 1 Name and Address of Enterprise | 4 Registration No & DateUnion of MyanmarMinistry of CommerceDirectorate of Trade**Certificate of Exporter/Importer Registration**NOTE: £ Please tick (√) where applicable. |
| 2 Contact No------------------- --------------- -------------Telephone No Fax No Telex No |
| 3 Business Registration No |
| 5 Type of Business£ a) Sole Proprietorship £ b) Partnership £ c) Limited company £ d) Cooperative society£ e) Others (Please specify) |
| 6 Terms and ConditionsI hereby register the above-mentioned enterprise as Exporter/Importer subject to the following Terms and Conditions.(a) Line of goods permitted – all terms except prohibited and restricted items.(b) The enterprise must abide by the Export/Import Rules and Regulations prescribed for the registered Exporters/Importers.(c) The registration is valid for \_\_\_\_\_\_\_\_\_ year (up to \_\_\_\_\_\_\_\_\_\_\_\_)For Director-General Stamp  |
| 7 Extension of Export/Import Registration PeriodPeriod extended Authorized Signature & Name1. up to
2. up to
3. up to
 |

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END OF PROCEDURE 3.24