

Government of the Republic of the Union of Myanmar

Ministry of Planning and Finance

Notification No. 40/2023

The 7th Waning of Nayon, 1385 M.E.

(9th June, 2023)

**Amendment Procedures for Actions against the Importation of
Goods Infringed upon the Approval and Specification**

In exercise of the powers conferred under the Sea Customs Act Section 204, Sub-section (b), the Ministry of Planning and Finance, hereby issues the following procedures.

1. These procedures shall be called **“Amendment Procedures for Actions against the Importation of Goods Infringed upon the Approval and Specification”**.
2. The annex table no (14) of **“The Procedures for Actions against the Importation of Goods Infringed upon the Approval and Specification”**, shall henceforth be substituted as attached.
3. This notification shall take effect commencing on the date of 9 June 2023.

Win Shein
Union Minister

Letter No. Saba/Finance-1/3/1(4234/2024)

Date . 9th June, 2023

Circulation to :

Office of the State Administration Council

Office of the Union Government

Office of the Pyidaungsu Hluttaw

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Union Civil Service Board

Nay Pyi Taw Council

All Governments of Regions or States

Central Bank of Myanmar

Anti-Corruption Commission

Myanmar Investment Commission

Myanmar National Human Rights Commission

Nay Pyi Taw City Development Committee

Yangon City Development Committee

Mandalay City Development Committee

Myanmar Accountancy Council

Revenue Appellate Tribunal

All the remaining Departments and Organizations under the Ministry of Planning
and Finance

Imposition of penalties on regularly imported vehicles/machinery, vehicles imported under special schemes, and general goods						
Sr. No.	Offence	Regularly imported vehicles/ Machinery and vehicles imported under special schemes		General Goods		Remarks
		Explanation	Penalty	Explanation	Penalty	
14.	Valid for Prior Arrival (VPA)	(1) day to (20) days	exemption	(1) days to (30) days	exemption	(1) Exemption from VPA (45) days penalty for CMP goods. (2) Exemption from VPA penalty for aircraft spare parts. (3) Regarding the license/ permit extension, if the license/ permit is extended late but is extended for a
		(21) days to (30) days	1/24 AV	(31) days to (40) days	1/90 AV	
		(31) days to (40) days	1/4 AV	(41) days to (50) days	1/48 AV	
		(41) days to (50) days	1/2 AV	(51) days to (60) days	1/24 AV	
		(51) days to (60) days	1 AV	(61) days to (70) days	1/8 AV	

		(61) days and above/up	Seize	(70) days to (80) days	1/4 AV	consecutive period, then there is no need to impose actions under this clause.
				(81) days and (90) days	1 AV	
				(91) days and above	Seize	