

THE SEA CUSTOMS ACT

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PART I.- x x x x

PART II.- FORMS -

A.-Form of Bond for Import-duty.

B.-Form of Bonded Warehouse Warrant.

C.-Form of Bond for the Removal of Spirit from a Licensed Distillery.

THE SEA CUSTOMS ACT.¹
[INDIA ACT VIII, 1878.] (1st April, 1878.)
[As modified up to 6th December 2018.]²

CHAPTER I.
PRELIMINARY.

- 1-2. x x x x
3. In this Act, unless there be something repugnant in the subject or context, —
- (a) **["Union Minister for Planning and Finance"]²** means [the Union Minister for Planning and Finance]² appointed by the President of the Republic of the Union of Myanmar:³ **["Union Minister for Planning and Finance."]²**
- (b) **["Director-General of Customs"]⁴** denotes the Chief Executive Officer of Sea-customs for [all ports]⁵ to which this Act applies: **["Director-General of Customs."]⁴**
- (c) **["Competent Customs Official"]⁴** includes every officer of Customs for the time being in separate charge of a custom-house, or duly authorized to perform all, or any special duties of an officer so in charge: **["Competent Customs Official."]⁴**
- (d) **"Customs-port"** means any place declared under section 11 to be a port for the shipment and landing of goods:
- (e) **"Foreign port"** means any place beyond the limits of [the Republic of the Union of Myanmar]⁴: **"Customs-port."**
- (f) **["Conveyance"]** means any vehicle which navigates by air, by sea or by land used for the industrial or commercial transport of goods. Such expression includes lighters and barges, square-rigged or ship borne, hovercraft, aircraft, road vehicle (including trailers, semi-trailers and combinations of such vehicles), railway rolling stock which is used for the transport of persons for remuneration, or which is driven whether or not for remuneration.]⁴ **["Foreign port."]**
- (g) **"Coasting [conveyance]"⁴** denotes any [conveyance]⁴ proceeding from one customs-port to another customs-port, whether touching at any intermediate foreign port or not, or proceeding from or to a customs-port to or from a place declared to be a port under section 12: **["Conveyance."]⁴**
- "Coasting [conveyance]"¹.**

¹ The Inland Bonded Warehouses Act is to be read with and taken as part of this Act (see section 1 of that Act).

² Substituted by the Sea Customs (Amendment) Act, 2018.

³ Inserted and substituted by the Sea Customs (Amendment) Act, 1959. [Act No. XIX of 1959].

⁴ Substituted by the Sea Customs (Amendment) Act, 2015.

⁵ Substituted by the Sea Customs (Amendment) Act, 1956. [Act No. XIV of 1956].

- [“**Master.**”]¹ (h) [“**Master**” when used in relation to any conveyance means any person having command or charge of such conveyance. This expression also includes such person having command or charge of any kind of conveyance used to travel on and to convey anything by sea, by air or by land. But this expression does not include “pilot” and “harbour-master.”]¹
- “Warehousing port.” (i) “**Warehousing port**” means any customs-port declared under section 14 to be a warehousing port:
- “Warehouse.” (j) “**Warehouse**” denotes any place appointed or licensed under section 15 or section 16:
- “Shipment.” (k) [“**Shipment**” means loading of goods on board a [conveyance]¹ bound for a customs-port or a foreign port.]²
- [“**Import declaration.**”]³ [(l) “**Import declaration**” means all documents including but not limited to, Declarations, Permits, Licenses, and Trade Documents that are required from time to time to be submitted to the Customs Department for customs clearance or any other purpose, for the importation of goods shall be in the form, including electronic documents and data messages, prescribed by the Director-General of Customs.
- [“**Export declaration.**”]³ (m) “**Export declaration**” means all documents including but not limited to, Declarations, Permits, Licenses, and Trade Documents that are required from time to time to be submitted to the Customs Department for customs clearance or any other purpose, for the exportation of goods shall be in the form, including electronic documents and data messages, prescribed by the Director-General of Customs
- [“**Illegal goods.**”]³ (n) “**Illegal goods**” means any goods which makes importation or exportation or transition to be prohibited or restricted by this Act or any other existing laws.]³

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

² Inserted and substituted by the Sea Customs (Amendment) Act, 1959. [Act No. XIX of 1959].

³ Inserted by the Sea Customs (Amendment) Act, 2015.

- [(o) **“Public Customs Warehouse”** means a warehouse at the airport, seaport or inland port including the border entry points, where goods imported or to be exported can be stored under customs control before payment of duties and taxes. **[“Public Customs Warehouse.”]**¹
- (p) **“Private Customs Warehouse”** means a warehouse where the individually owned goods imported or to be exported can be stored under customs control before payment of duties and taxes. **[“Private Customs Warehouse.”]**¹
- (q) **“Manufacturing Customs Warehouse”** means a privately owned warehouse where a person with a legal license may store the privately owned imported goods under customs control for manufacturing operations, before payment of duties and taxes.”]¹ **[“Manufacturing Customs Warehouse.”]**¹
4. When any person is expressly or impliedly authorized by the owner of any goods to be his agent in respect of such goods for all or any of the purposes of this Act, and such authorization is approved by the [Competent Customs Official]², such person shall, for such purposes, be deemed to be the owner of such goods. **Agent of owner of goods to be deemed owner for certain purposes.**
5. Anything which a master is required or empowered to do under this Act may, with the express or implied consent of such master and the approval of the [Competent Customs Official]², be done by a ship’s agent. **When ship’s agent may act for master.**

¹ Inserted by the Sea Customs (Amendment) Act, 2018.

² Substituted by the Sea Customs (Amendment) Act, 2015.

CHAPTER II.
APPOINTMENT AND POWERS OF OFFICERS, ETC.

**Appointment of
Customs-officer.**

6. The [Union Ministry of Planning and Finance]¹ may appoint such persons as he thinks fit to be officers of Customs, and to exercise the powers conferred, and perform the duties imposed, by this Act on such officers.

**Delegation of powers
under section 6.**

7. The [Union Ministry of Planning and Finance]¹ may delegate to the [[Director-General of Customs]² any power conferred upon him by section 6, and the [Director-General of Customs]² may delegate to any other officer of Customs any power so delegated to him.]³

**Performance of duties
of [Competent Customs
Official]², where no
custom-house.**

8. At any place for which there is no custom-house, the [Competent Customs Official]² of the district and the officers subordinate to him shall, unless the [Union Ministry of Planning and Finance]¹ otherwise directs, perform all duties imposed by this Act on a [Competent Customs Official]² and other officers of Customs.

Power to make rules.

9. The [Union Ministry of Planning and Finance]¹ may from time to time make rules consistent with this Act—

- (a) prescribing and limiting the powers and duties of officers of Customs;
- (b) regulating the delegation of their duties by such officers; and
- (c) generally to carry out the provisions of this Act.

**[[The Director- General
of Customs]² and other
officers exempted from
service on jury or inquest
or assessors.]³**

10. [[The Director-General of Customs]² and other officers of Customs whom he deems it necessary to exempt on grounds of public duty shall not be compelled to serve on any jury or inquest or as an assessor.]³

¹Substituted by the Sea Customs (Amendment) Act, 2018.

²Substituted by the Sea Customs (Amendment) Act, 2015.

³Substituted by the Sea Customs (Amendment) Act, 1959. [Act No. XIX of 1959].

CHAPTER III.
APPOINTMENT OF PORTS, WHARVES,
CUSTOM-HOUSES, WAREHOUSES AND BOARDING
AND LANDING STATIONS.

11. The [Director-General of Customs]¹ may from time to time, by notification in the Gazette,
- (a) declare the places which alone shall be ports for the shipment and landing of goods;
 - (b) declare the limits of such ports;
 - (c) appoint proper places therein to be wharves for the landing and shipping of goods, or of particular classes of goods;
 - (d) declare the limits of any such wharf;
 - (e) alter the name of any such port or wharf; and
 - (f) declare what shall, for the purposes of this Act, be deemed to be a custom-house, and the limits thereof.
12. The [Director-General of Customs]¹ may also from time to time in like manner declare places to be ports for the carrying on of coasting-trade with customs-ports, or with any specified customs-port, and for no other purpose.
13. The [Union Ministry of Planning and Finance]² may from time to time direct, by notification in the Gazette, that all goods or any specified class of goods imported from or exported to any foreign port to or from a customs-port shall, with such limitations and on such conditions (if any) as he thinks fit, be treated for any of the purposes of this Act as goods imported from or exported to a customs-port, as the case may be.
14. The [Director-General of Customs]¹ may from time to time declare, by notification in the Gazette, that any customs-port shall be a warehousing port for the purposes of this Act.
15. At any warehousing port, the [Director-General of Customs]¹ may, from time to time, appoint [public customs warehouses]² wherein dutiable goods may be deposited without payment of duty on the first importation thereof.

Power to appoint ports, wharves and custom-houses.

Power to declare places to be ports for coasting-trade.

Power to declare that foreign ports shall be regarded as customs-ports for certain purposes.

Power to declare warehousing ports.

Power to appoint [Public Customs Warehouses.]²

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

² Substituted by the Sea Customs (Amendment) Act, 2018.

Power to license [Private Customs Warehouse.]¹

16. At any warehousing port the [Director-General of Customs]² may from time to time license [private customs warehouses]¹ wherein dutiable goods may be deposited as aforesaid.

Form of application for licence.

Every application for a licence for a [private customs warehouse]¹ shall be in writing, and shall be drawn up in such form as is from time to time prescribed by the [Director-General of Customs]² and shall be signed by the applicant.

Revocation of licence.

Every licence granted under this section may be cancelled on conviction of the licensee of any offence under this Act relating to warehouses, unless it is otherwise provided in the licence, or on the expiration of one month's notice in writing given to the licensee by the [Director-General of Customs]².

[Power to license Manufacturing Customs Warehouse.]³

[16-A. The Director-General of Customs may issue a license to a privately owned warehouse as a Manufacturing Customs Warehouse.]³

Stations for Customs-officers to board and land.

17. The [Director-General of Customs]² may from time to time appoint, in or near any customs-port, stations or limits at or within which [conveyances]² arriving at or departing from such port shall bring-to for the boarding or landing of officers of Customs, and may, unless separate provision therefor has been made under the Ports Act, direct at what particular place in any such port [conveyances]², not brought into port by pilots, shall anchor or moor.

CHAPTER IV. PROHIBITIONS AND RESTRICTIONS OF IMPORTATION AND EXPORTATION.

Prohibitions

18. No goods specified in the following clauses shall be brought, whether by land or sea, into [the Republic of the Union of Myanmar:]²—

- (a) x x x x
- (b) counterfeit coin; or coin which purports to be current coin but which is not of the established standard in weight or fineness:
- (c) any obscene book, pamphlet, paper, drawing, painting, representation, figure or article:

¹ Substituted by the Sea Customs (Amendment) Act, 2018.

² Substituted by the Sea Customs (Amendment) Act, 2015.

³ Inserted by the Sea Customs (Amendment) Act, 2018.

- (d) [goods applied to a counterfeit trade-mark or any other existing laws, goods which import a false trade description:]¹
- (e) goods made or produced beyond the limits of [the Republic of the Union of Myanmar]¹ and having applied thereto any name or trade-mark being, or purporting to be, the name or trade-mark of any person who is a manufacturer, dealer or trader in [the Republic of the Union of Myanmar]¹ unless –
- (i) the name or trade-mark is, as to every application thereof, accompanied by a definite indication of the goods having been made or produced in a place beyond the limits of [the Republic of the Union of Myanmar]¹, and
- (ii) the country in which that place is situated is in that indication indicated in letters as large and conspicuous as any letter in the name or trade-mark, and in the same language and character as the name or trade-mark :
- [(f) x x x x
(g) x x x x]²

19. [Any Union Ministry or [Union Ministry of Planning and Finance]³ assigned by the Union Government may from time to time, by notification in the Gazette, prohibit or restrict the bringing or taking [by any mode of transport]³ for those goods of any specified description into or out of the Republic of the Union of Myanmar, or any specified region thereof, either generally or from or to any specified country, region, port or place beyond the limits of the Republic of the Union of Myanmar.

Any person who imports or exports any illegal goods which have prohibited or restricted shall be taken action by existing Laws.]¹

19-A. (1) Before detaining any such goods as are or may be specified in or under section 18 or section 19, as the case may be, or taking any further proceedings with a view to the confiscation thereof under this Act, the [Director-General of Customs]¹ or other officer appointed by

Power to prohibit or restrict importation or exportation of goods.

Detention and confiscation of goods whose importation is prohibited.

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

² Deleted by the Sea Customs (Amendment) Act, 2015.

³ Substituted by the Sea Customs (Amendment) Act, 2018.

the [Union Ministry of Planning and Finance]¹ in this behalf may require the regulations under this section, whether as to information, security, conditions or other matters, to be complied with, and may satisfy himself in accordance with those regulations that the goods are such as are prohibited to be imported.

- (2) The [Union Ministry of Planning and Finance]¹ may make regulations, either general or special, respecting the detention and confiscation of goods the importation of which is prohibited, and the conditions, if any, to be fulfilled before such detention and confiscation, and may by such regulations determine the information, notices and security to be given, and the evidence requisite for any of the purposes of this section and the mode of verification of such evidence.
- (3) Where there is on any goods a name which is identical with, or a colourable imitation of, the name of a place in [the Republic of the Union of Myanmar]² that name, unless accompanied in equally large and conspicuous letters, and in the same language and character, by the name of the country in which such place is situated, shall be treated for the purposes of sections 18 and 19 as if it were the name of a place in [the Republic of the Union of Myanmar]².
- (4) Such regulations may apply to all goods the importation of which is prohibited by section 18 or under section 19, or different regulations may be made respecting different classes of such goods or of offences in relation to such goods.
- (5) The regulations may provide for the informant reimbursing any public officer and the Government all expenses and damages incurred in respect of any detention made on his information, and of any proceedings consequent on such detention.
- (6) All regulations under this section shall be published in the Gazette.

¹ Substituted by the Sea Customs (Amendment) Act, 2018.

² Substituted by the Sea Customs (Amendment) Act, 2015.

CHAPTER V.
LEVY OF, AND EXEMPTION FROM, CUSTOMS-DUTIES

20. Except as hereinafter provided, customs-duties shall be levied at such rates as may be prescribed by or under [any law]¹ for the time being in force, on –

Goods dutiable.

- (a) goods imported or exported [by any mode of transport]² into or from any customs-port from or to any foreign port;
- (b) [x x x x]³
- (c) goods brought from any foreign port to any customs-port, and, without payment of duty, there transhipped for, or thence carried to, and imported at, any other customs-port; and
- (d) goods brought in bond from one customs-port to another.

21. Except as otherwise expressly provided by any law for the time being in force, goods whereof any article liable to duty under this Act forms a part or ingredient [may]⁴ be chargeable with the full duty which would be payable on such goods if they were entirely composed of such article, or, if composed of more than one article liable to duty, then with the full duty which would be payable on such goods if they were entirely composed of the article charged with the highest rate of duty.

Goods partially composed of dutiable articles.

22. The [Union Ministry of Planning and Finance]² may from time to time, by notification in the Gazette, fix, for the purpose of levying duties, tariff-values of any goods exported or imported [by any mode of transport]² on which customs-duties are by law imposed and alter any such values fixed by any [Tariff Law]⁵ for the time being in force.

Power to fix tariff-values.

23. The [Union Ministry of Planning and Finance]² may from time to time, by notification in the Gazette, exempt any goods imported into, or exported from [the Republic of the Union of Myanmar]⁵, or into or from any specified port therein, from the whole or any part of the customs-duties leviable on such goods.

General power to exempt from customs-duties.

[The Union Ministry of Planning and Finance]² may by special order in each case, exempt from the payment of duty, under

Power to authorize, in Special cases, exemption from duty.

¹ See the Tariff Law (The State Law and Order Restoration Council Law No. 2/1992).

² Substituted by the Sea Customs (Amendment) Act, 2018.

³ Deleted by the Sea Customs (Amendment) Act, 1959. [Act No. XIX of 1959].

⁴ Substituted by the Sea Customs (Amendment) Act, 1959. [Act No. XIX of 1959].

⁵ Substituted by the Sea Customs (Amendment) Act, 2015.

circumstances of an exceptional nature to be stated in such order, any goods on which customs-duties are leviable.

Baggage not subjected to duty.

24. [The [Director-General of Customs]¹ may from time to time prescribe by notification the articles which shall be treated as passengers' baggage not subject to duty.]²

Re-imported articles of country-produce.

25. If goods produced or manufactured in [the Republic of the Union of Myanmar]¹ be imported into any customs-port from any foreign port, such goods shall be liable to all the duties, conditions and restrictions (if any) to which goods of the like kind and value not so produced or manufactured are liable on the first importation thereof:

Proviso.

Provided that, if such importation takes place within three years after the exportation of such goods, and it is proved to the satisfaction of the [Competent Customs Official]¹ that the property in such goods has continued in the person by whom, or on whose account, they were exported, the goods may be admitted without payment of duty.

Excise-duty on importation of certain country goods.

26. Any goods produced or manufactured in [the Republic of the Union of Myanmar]¹ which have been exported therefrom, and on the exportation of which any drawback of excise has been received, shall on being imported into any customs-port be subjected, unless the [Director-General of Customs]¹ in any particular case otherwise directs by special order, to payment of excise duty at the rate to which goods of the like kind and quality are liable at such port.

Goods derelict and wreck.

27. All goods derelict, jetsam, flotsam and wreck, brought or coming into [or found in]³ any place in [the Republic of the Union of Myanmar]¹, shall be subject to the same duties, if any, to which goods of the like kind are for the time being subject on importation at any customs-port, and shall in other respects be dealt with as if they were imported from a foreign port, unless it be shown to the satisfaction of the [Competent Customs Official]¹ that such goods are the produce or manufacture of any place from which they are entitled to be admitted duty-free.

Country provisions and stores may be shipped free of duty.

28. Provisions and stores produced or manufactured in [the Republic of the Union of Myanmar,]¹ required for use on board of

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

² Substituted by the Sea Customs (Amendment) Act, 1956.[Act No. XIV of 1956].

³ Substituted by the Sea Customs (Amendment) Act, 1959.[Act No. XIX of 1959].

any [conveyance]¹ proceeding to any foreign port, may be shipped free of duty, whether of customs or excise, in such quantities as the [Competent Customs Official]¹ determines with reference to the tonnage of the [conveyance]¹, the numbers of the crew and passengers, and the length of the voyage on which the [conveyance]¹ is about to depart:

Provided that no rum shall be so shipped on any [conveyance]¹ going on a voyage of less than thirty days' probable duration.

29. On the importation into, or exportation from, any customs-port of any goods, whether liable to duty or not, the owner of such goods shall, in his [import declaration]¹ or shipping bill, as the case may be, state the [customs value]¹, quantity and description of such goods to the best of his knowledge and belief, and shall subscribe a declaration of the truth of such statement at the foot of such bill.

Owner to declare [customs value]¹, etc., of goods in [import declaration]¹ or shipping bill.

In case of doubt, the [Competent Customs Official]¹ may require any such owner or any other person in possession of any invoice, broker's note, policy of insurance or other document, whereby the [customs value]¹, quantity or description of any such goods can be ascertained, to produce the same, and to furnish any information relating to such value, quantity or description which it is in his power to furnish. And thereupon such person shall produce such document and furnish such information:

Power to require production of invoice, etc.

Provided that, if the owner makes and subscribes a declaration before the [Competent Customs Official]¹, to the effect that he is unable, from want of full information, to state the [customs value]¹ or contents of any case, package or parcel of goods, then the [Competent Customs Official]¹ [may permit]² him, previous to the entry thereof, (1) to open such case, package or parcel, and examine the contents in presence of an officer of Customs, or (2) to deposit such case, package or parcel, in a [public customs warehouse]³ appointed under section 15 without warehousing the same, pending the production of such information.

30. [Notwithstanding anything contained in any other existing laws as regards the determination of customs value, in determining the customs value under this Act, [the Union Ministry of Planning and Finance]³ may, from time to time, by notification in the Gazette, in order to levy the customs-duties according to the law on any goods exported or imported [by any mode of transport]³, impose the procedures, rules and regulations to be abided in determining the customs value]¹.

["Customs Value" defined.]¹

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

³ Substituted by the Sea Customs (Amendment) Act, 1956.[Act No. XIV of 1956].

³ Substituted by the Sea Customs (Amendment) Act, 2018.

**Examination of
ad valorem goods.**

31. Goods chargeable with duty upon the value thereof, but for which a specific value is not fixed by law for the purpose of levying duties thereon, shall, without unnecessary delay, be examined by an officer of Customs. If it appears that the [customs value]¹ of such goods is correctly stated in the [import declaration]¹ or shipping bill, the goods shall be assessed in accordance therewith.

**Procedure where such
goods are undervalued by
owner.**

32. If it appears that such goods are properly chargeable with a higher rate or amount of duty than that to which they would be subject according to the value thereof as stated in the [import declaration]¹ or shipping bill, such officer may detain such goods.

In every such case the detaining officer shall forthwith give notice in writing to the owner of the goods of their detention, and of the value thereof as estimated by him; and the [Competent Customs Official]¹ shall, within two clear working days after such detention, or within such reasonable period as may with the consent of the parties be arranged, determine either to deliver such goods on payment of duty charged according to the entry of such owner, or to retain the same for the use of Government.

If the goods be retained for the use of Government, the [Competent Customs Official]¹ shall cause the full amount stated in the bill as their [customs value]¹ to be paid to the owner in full satisfaction for such goods in the same manner as if they had been transferred by ordinary sale, and shall, after due notice in the Gazette or some local newspaper, and without unnecessary delay, cause them to be put up to public auction in wholesale lots for cash on delivery.

If the [Competent Customs Official]¹ deems the highest offer made at such sale to be inadequate, he may either adjourn the sale to some other day to be notified as aforesaid, or buy in the goods, and without unnecessary delay dispose of them for the benefit of Government.

If the proceeds arising from such sale exceed the sum paid to the owner, together with (in the case of goods imported) the duty to which the goods are liable and all charges incurred by Government in connection with them, a portion not exceeding one-half of the overplus shall, at the discretion of the [Director-General of Customs]¹, be payable to the officer who detected the undervaluation of the goods.

Nothing in this section shall prevent the [Director-General of Customs]¹, when he has reason to believe that any such undervaluation was solely the result of accident or error, from permitting the owner

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

of the goods on his application for that purpose, to amend such entry, on payment of such increased rate of duties on the excess of the amended over the original valuation, or on such other terms as the [Director-General of Customs]¹ may determine.

33. If, on the first examination of any such goods under section 31, the owner thereof states in writing that such goods are, in consequence of damage sustained before delivery of the [import declaration]¹, of value less than that stated in such bill, the [Competent Customs Official]¹, on being satisfied of the fact, may allow abatement of duty accordingly.

Abatement allowed on damaged goods.

The reduced duty to be levied on such goods may be ascertained by either of the following methods, at the option of the owner:—

Reduced duty how determined.

- (a) the [customs value]¹ of such goods may be fixed on appraisalment by an officer of Customs and the duty may be assessed on the value so fixed; or
- (b) the goods may, after due notice in the Gazette or some local newspaper, be sold by public auction at such time (within thirty days from the date of delivery of the [import declaration]¹) and at such place, as the [Competent Customs Official]¹ appoints; and the duty may be assessed on the gross amount realized by such sale, without any abatement or deduction, except (in the case of goods imported) of so much as represents the duties payable on the importation thereof.

34. When any goods, the value of which has been fixed by law for the purpose of levying duties thereon, have, before delivery of the [import declaration]¹, deteriorated to the extent of more than one-tenth of their value, the duty on such goods shall, if the owner thereof so desires, be assessed *ad valorem*.

Deterioration of tariff-value goods.

The [customs value]¹ of such goods shall be ascertained as provided in section 33, and the duty shall be assessed thereon.

34-A. Where the [Competent Customs Official]¹ is satisfied that any goods on which duties are levied on quantity and not on value, and which are of a kind to which the [Union Ministry of Planning and Finance]² has, by notification in the Gazette, declared that the provisions of this section shall apply, have before delivery of the

Abatement of duty on goods on which duty is levied on quantity.

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

² Substituted by the Sea Customs (Amendment) Act, 2018.

[import declaration]¹ deteriorated to the extent of more than one-tenth of their value, he may allow an abatement of duty proportionate to the extent of such deterioration.

No abatement when duty is levied on quantity. 35. No abatement of duty on account of any deterioration shall be allowed on wine, spirit or beer, or save as provided by section 34-A on any other articles on which duties are levied on quantity and not on value.

Restriction on amendment of [import declaration]¹ shipping bill. 36. Except as provided in section 94, no amendment of an [import declaration]¹ or shipping bill relating to goods assessed for duty on the declared value, quantity or description thereof shall be allowed after such goods have been removed from the custom-house.

Alteration of import-duty or tariff-valuation. 37. The rate of duty and the tariff-valuation (if any) applicable to any goods imported shall be the rate and valuation in force on the date on which the [import declaration]¹ thereof is delivered to the [Competent Customs Official]¹ under section 86:

Provided that, if such goods are warehoused under this Act, the rate and valuation (if any) applicable thereto shall be the rate and valuation in force on the date of the actual removal of such goods from the warehouse in the case of goods delivered out of a warehouse for home consumption, and in the case of goods delivered out of a warehouse for removal under bond to be re-warehoused where the duty is paid on such goods without their being re-warehoused, the rate and valuation (if any) in force on the date on which duty is paid.

Explanation. – An [import declaration]¹ shall, for the purposes of this section, be deemed to be delivered when it is first presented to the proper officer of Customs.

Alteration of export-duty or tariff-valuation. 38. The rate of duty and tariff-valuation (if any) applicable to any goods exported shall be the rate and valuation in force when a shipping bill of such goods is delivered under section 137:

Provided that where the shipment of any goods is permitted without a shipping bill or in anticipation of the delivery of a shipping bill, the rate of duty and tariff-valuation, if any, applicable shall be the rate and valuation in force at the time when shipment of the goods commences.

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

39. When customs-duties or charges have been short-levied through inadvertence, error, collusion or misconstruction on the part of the officers of Customs, or through mis-statement as to [customs value]¹, quantity or description on the part of the owner,

or when any such duty or charge, after having been levied, has been, owing to any such cause, erroneously refunded,

the person chargeable with the duty or charge so short-levied, or to whom such refund has erroneously been made, shall pay the deficiency or repay the amount paid to him in excess, on demand being made within [seven years]¹ from the date of the first assessment or making of the refund;

and the [Competent Customs Official]¹ may refuse to pass any goods belonging to such person until the said deficiency or excess be paid or repaid.

Payment of duties short-levied or erroneously refunded.

40. No customs-duties or charges which have been paid, and of which repayment, wholly or in part, is claimed in consequence of the same having been paid through inadvertence, error or misconstruction, shall be returned, unless such claim is made within [one year]¹ from the date of such payment.

No refund of charges erroneously levied or paid, unless claimed within [one year]¹.

41. The [Competent Customs Official]¹ may, if he thinks fit, instead of requiring payment of customs-duties and charges due from any mercantile firm or public body, at the time such duties and charges are payable under this Act, keep with such firm or body an account-current of such duties and charges. Such account shall be settled at intervals not exceeding one month, and such firm or body shall make a deposit or furnish security sufficient in the opinion of the [Competent Customs Official]¹ to cover the amount which may at any time be due from then in respect of such duties and charges.

Power to give credit for, and keep account-current of, duties and charges.

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

**CHAPTER VI.
DRAWBACK.**

Drawback allowable on re-export.

42. [When any goods, which have been imported by drawback system, [by any mode of transport]² into any customs-port from any foreign port, due customs-duties shall be paid since such goods had been imported. If such goods upon which duties of customs have been paid and are capable of being easily identified or stores for use on board or ship equipments using on board are to be re-exported from such customs-port to any foreign port, correspond with the provisions of importation, seven-eighths of such duties shall be repaid as drawback.

Provided that, in every such case, the goods be identified to the satisfaction of Competent Customs Official at such customs-port, and that the re-export be made within two years from the date of importation, as shown by the records of the custom-house.

Provided further that, the Director-General of Customs may extend one year as the term of period. If it is necessary to extend the term of period permitted by the Director-General of Customs, Union Minister for Planning and Finance may extend the term case by case for the interest of the state.]¹

Drawback on goods exported to customs-port and thence to foreign port.

43. When any goods, having been charged with import-duty at one customs-port and thence exported to another, are re-exported [by any mode of transport]² as aforesaid, drawback shall be allowed on such goods as if they had been so re-exported from the former port:

Proviso

Provided that, in every such case, the goods be identified to the satisfaction of the officer-in-charge of the custom-house at the port of final exportation, and that such final exportation be made within three years from the date on which they were first imported into [the Republic of the Union of Myanmar]¹.

Drawback on goods taken into use between importation and re-exportation.

43-A. (1) Notwithstanding anything hereinbefore contained, the repayment of duty as drawback in respect of goods which have been taken into use between importation and re-exportation shall be subject to the provisions of the rules made under sub-section (2).

(2) The [Union Ministry of Planning and Finance]² may, subject to the condition of previous publication, from

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

² Substituted by the Sea Customs (Amendment) Act, 2018.

time to time, by notification in the Gazette, make rules in respect of goods which have been taken into use between importation and re-exportation,—

- (a) modifying the amount of duty which shall be repaid as drawback on any such goods or class of such goods, or
- (b) prohibiting the repayment of duty as drawback on any such goods or class of such goods, or
- (c) varying the conditions for the grant of drawback on any such goods or class of such goods by restricting the period after importation within which the goods must be re-exported.

[43-B. The Director-General of Customs has the power to prescribe notification relating to the functions, procedures, duration of time, security deposits and fines in respect of the temporary admission of goods.]¹ **[Power to make Procedure concerning Temporary Admission.]¹**

[44. x x x x

45. x x x x

46. x x x x

47. x x x x]²

[48. x x x x]³

49. The [Union Ministry of Planning and Finance]⁴ may from time to time, by notification in the Gazette, —

- (a) declare what goods shall, for the purpose of this Chapter, be deemed to be [incapable]⁵ of being easily identified; and
- (b) prohibit the payment of drawback upon the re-exportation of goods or any specified goods or class of goods to any specified foreign port.

Power to declare what goods are [unidentifiable]⁵, and to prohibit drawback in case of specified foreign port.

50. Notwithstanding anything hereinbefore contained, no drawback shall be allowed —

- (a) upon goods not included in the export manifest, or

When no drawback allowed.

¹ Inserted by the Sea Customs (Amendment) Act, 2015.

² Deleted by the Sea Customs (Amendment) Act, 1959. [Act No. XIX of 1959].

³ Omitted by the Union of Burma (Adaptation of Laws) Order, 1948.

⁴ Substituted by the Sea Customs (Amendment) Act, 2018.

⁵ Substituted by the Sea Customs (Amendment) Act, 1959. [Act No. XIX of 1959].

- (b) where the goods to be exported are of less value than the amount of drawback claimed, or
- (c) where the claim is for drawback amounting, in respect of any single shipment, to less than [the amount of money prescribed by the Director-General of Customs from time to time]¹, and the [Competent Customs Official]¹ thinks fit to reject it.
- [(d) x x x x]²

Time to claim drawback. 51. No drawback shall be allowed unless the claim to receive such drawback be made and established at the time of re- export.

When payment made. No such payment of drawback shall be made until the [conveyance]¹ carrying the goods has put out to sea, or unless payment be demanded within six months from the date of entry for shipment.

Declaration by parties claiming drawback. 52. Every person, or his duly authorized agent, claiming drawback on any goods duly exported, shall make and subscribe a declaration that such goods have been actually exported, and have not been re-landed and are not intended to be re-landed at any customs-port; and that such person was at the time of entry outwards and shipment, and continues to be, entitled to drawback thereon.

CHAPTER VII.

ARRIVAL AND DEPARTURE OF [CONVEYANCES]¹.

Arrival and Entry of [Conveyances]¹ Inwards.

Power to fix places beyond which inward-bound [conveyances]¹ are not to proceed until manifest delivered. 53. The [Director-General of Customs]¹ may, by notification in the Gazette, fix a place in any river or port, beyond which no [conveyance]¹ arriving shall pass until a manifest has been delivered to the pilot, officer of Customs or other person duly authorized to receive the same.

Delivery of manifest when [conveyance]¹ anchors below place so fixed. If, in any river or port wherein a place has been fixed by the [Director-General of Customs]¹ under this section, the master of any [conveyance]¹ arriving remains outside or below the place so fixed, such master shall, nevertheless, within twenty-four hours after the [conveyance]¹ anchors, deliver a manifest to the pilot, officer of Customs or other person authorized to receive the same.

54. If any [conveyance]¹ arrives at any customs-port in which a

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

² Deleted by the Sea Customs (Amendment) Act, 1959. [Act No. XIX of 1959].

place has not been so fixed, the master of such [conveyance]¹ shall, within twenty-four hours after such [conveyance]¹ has anchored within the limits of the port, deliver a manifest to the pilot, officer of Customs or other person authorized to receive the same.

Delivery of manifest where no place has been so fixed.

55. Every manifest shall be signed by the master, and shall specify all goods imported in such [conveyance]¹, showing separately all goods (if any) intended to be landed, transhipped or taken on to another port, and all ship's stores intended for consumption in port or on the homeward voyage, and shall contain such further particulars, and be made out in such form, as the [Director-General of Customs]¹ may from time to time direct.

Signature and contents of manifest.

The [Competent Customs Official]¹ [may permit]² the master to amend any obvious error in the manifest, or to supply any omission which in the opinion of such [Competent Customs Official]¹ results from accident or inadvertence, by furnishing an amended or supplementary manifest, and may, if he thinks fit, levy thereon such fee as the [Director-General of Customs]¹ from time to time directs.

Amendment of errors in manifest.

Except as herein provided, no import manifest shall be amended.

56. The person receiving a manifest under section 53 or 54 shall countersign the same and enter thereon such particulars as the [Director-General of Customs]¹ from time to time directs in this behalf.

Duty of person receiving manifest.

57. No [conveyance]¹ arriving in any customs-port shall be allowed to break bulk until a manifest has been delivered as hereinbefore provided; nor until a copy of such manifest, together with an application for entry of such [conveyance]¹ inwards, has been presented by the master to the [Competent Customs Official]¹, and an order has been given thereon for such entry.

Bulk not to be broken until manifest, etc., delivered, and [conveyance]¹ entered inwards.

58. The master shall, if required so to do by the [Competent Customs Official]¹ at the time of presenting such application, deliver to the [Competent Customs Official]¹ the bill of lading or a copy thereof for every part of the cargo laden on board, and any port-clearance, docket or other paper granted in respect of such [conveyance]¹ at the place from which she is stated to have come,

Master, if required, to deliver bill of lading, etc., to [Competent Customs Official]¹ and answer questions.

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

² Substituted by the Sea Customs (Amendment) Act, 1956. [Act No. XIV of 1956].

and shall answer all such questions relating to the [conveyance]¹, cargo, crew and voyage as are put to him by such officer.

The [Competent Customs Official]¹ may, if any requisition or question made or put by him under this section is not complied with or answered, refuse to grant such application.

Special pass for breaking bulk.

59. Notwithstanding anything contained in section 57, the [Competent Customs Official]¹ may grant, prior to receipt of the manifest, and to the entry inwards of the [conveyance]¹, a special pass permitting bulk to be broken.

The granting of such pass shall be subject to such rules as may from time to time be made by the [Union Ministry of Planning and Finance]².

Manifest, etc., may be delivered by ship's agent.

60. Notwithstanding anything contained in sections 53, 54, 57 or 58, the [Competent Customs Official]¹ may accept from the ship's agent, in lieu of the master, delivery of the manifest or of any other document required by those sections to be delivered by the master; [provided that if the manifest is signed by the agent, such manifest, subject to the provisions of section 55, shall not differ in any material particulars from the manifest received by him from the master]³.

Entry Outwards, Port-clearance and Departure of [Conveyances]¹.

Order for entry outwards to be obtained before export cargo is shipped.

61. No [conveyance]¹ shall take on board any part of her export cargo, until a written application for entry of such [conveyance]¹ outwards, subscribed by the master of such [conveyance]¹, has been made to the [Competent Customs Official]¹, or before an order has been given thereon by such officer for such entry.

Every application made under this section shall specify the name, tonnage and national character of the [conveyance]¹, the name of the master, and the name of every place for which cargo is to be shipped.

No [conveyance]¹ to depart without port-clearance.

62. No [conveyance]¹, whether laden or in ballast, shall depart from any customs-port until a port-clearance has been granted by the [Competent Customs Official]¹ or other officer duly authorized to grant the same.

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

² Substituted by the Sea Customs (Amendment) Act, 2018.

³ Inserted and substituted by the Sea Customs (Amendment) Act, 1956. [Act No. XIV of 1956].

And no pilot shall take charge of any [conveyance]¹ proceeding to sea, unless the master of such [conveyance]¹ produces a port-clearance.

No Pilot to take charge of [conveyance]¹ proceeding to sea without production of port-clearance.

63. Every application for port-clearance shall be made by the master at least twenty-four hours before the intended departure of the [conveyance]¹.

Application for port-clearance.

The master shall at the time of applying for port-clearance –

- (a) deliver to the [Competent Customs Official]¹ a manifest in duplicate, in such form as may from time to time be prescribed by the [Director-General of Customs]¹, signed by such master, specifying all goods to be exported in the [conveyance]¹ and showing separately all goods and stores entered in the import manifest, and not landed or consumed on board or transhipped;
- (b) deliver to the [Competent Customs Official]¹ such shipping bills or other documents as such [Competent Customs Official]¹ acting under the general instructions of such [Director-General of Customs]¹ requires; and
- (c) answer to the proper officer of Customs such questions touching the departure and destination of the [conveyance]¹ as are demanded of him.

Master on applying for port-clearance to deliver documents and answer questions.

The provisions of section 55 relating to the amendment of import manifests shall, *mutatis mutandis*, apply also to export manifests delivered under this section.

64. The [Competent Customs Official]¹ may refuse port-clearance to any [conveyance]¹ until –

Power to refuse port-clearance.

- (a) the provisions of section 63 are complied with;
- (b) all port-dues and other charges and penalties due by such [conveyance]¹, or by the owner or master thereof, and have been duly paid, or their payment secured by such guarantee, or by deposit at such rate, as such [Competent Customs Official]¹ directs;
- (c) the ship's agent (if any) delivers to the [Competent Customs Official]¹ a declaration in writing to the effect that he will be liable for any penalty imposed under section 167, No.17, and furnishes security for the discharge of the same;

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

- (d) the ship's agent (if any) delivers to the [Competent Customs Official]¹ a declaration in writing to the effect that such agent is answerable for the discharge of all claims for damage or short delivery which may be established by the owner of any goods comprised in the import cargo in respect of such goods;
- [(e) the conclusion of the proceedings (if any) against the [conveyance]¹]².

A ship's agent delivering a declaration under clause (c) of this section shall be liable to all penalties which might be imposed on the master under section 167, No.17, and a ship's agent delivering a declaration under clause (d) of this section shall be bound to discharge all claims referred to in such declaration.

Grant of port-clearance. 65. When the [Competent Customs Official]¹ is satisfied that the provisions of section 63, and if necessary of clauses (b) and (c) and (d) of section 64, have been complied with, he shall grant a port-clearance to the master, and shall return at the same time to such master one copy of the manifest duly countersigned by the proper officer of Customs.

Grant of port-clearance on security of ship's agent. 66. Notwithstanding anything contained in sections 64 and 65, the [Competent Customs Official]¹ may (subject to such rules as the [Union Ministry of Planning and Finance]³ may from time to time prescribe) grant a port-clearance to the master when the ship's agent furnishes such security as the [Competent Customs Official]¹ deems sufficient for duly delivering, within five days from the date of such grant, the manifest and other documents specified in section 63.

CHAPTER VIII. GENERAL PROVISIONS AFFECTING [CONVEYANCES]¹ IN PORT.

Power to depute Customs-officer to board ships. 67. The [Competent Customs Official]¹ at any customs-port may at any time depute at his discretion one or more officers of Customs to board any [conveyance]¹ in or arriving at such port.

Duty of such officer. Every officer of Customs so sent shall remain on board of such [conveyance]¹ by day and by night unless or until the [Competent Customs Official]¹ otherwise orders.

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

² Inserted by the Sea Customs (Amendment) Act, 1956.[Act No. XIV of 1956].

³ Substituted by the Sea Customs (Amendment) Act, 2018.

68. Whenever an officer of Customs is so deputed on board of any [conveyance]¹, the master of such [conveyance]¹ shall be bound to receive on board such officer, and one servant of such officer, and to provide such officer and servant with suitable shelter and accommodation, and likewise with a due allowance of fresh water, and with the means of cooking on board.

**Officer and servant to be received.
Accommodation of officer and servant.**

69. Every officer of Customs so deputed shall have free access to every part of the [conveyance]¹, and may fasten down any hatchway or entrance to the hold and mark any goods before landing, and lock up, seal, mark or otherwise secure any goods on board of such [conveyance]¹.

Officers of Customs to have free access to every part of ship, and may seal and secure goods.

If any box, place or closed receptacle in any such [conveyance]¹ be locked, and the key be withheld, such officer shall report the same to the [Competent Customs Official]¹, who may thereupon issue to the officer on board, or to any other officer under his authority, a written order to search.

Power to authorize search and opening of locks.

On production of such order, the officer bearing the same may require that any such box, place or closed receptacle be opened in his presence; and, if it be not opened upon his requisition, he may break open the same.

70. Unless with the written permission of the [Competent Customs Official]¹ or in accordance with a general permission granted under section 74, no goods other than passenger's baggage, or ballast urgently required to be shipped for the [conveyance's]¹ safety, shall be shipped or water-borne to be shipped or discharged from any [conveyance]¹ in any customs-port, except in the presence of an officer of Customs.

Goods not to shipped, discharged or water-borne except in presence of officer.

[70-A. No person shall go on board or leave any [conveyance]¹ in any customs-port except with the permission of an officer of Customs on board or with the permission of the [Competent Customs Official]¹².

Persons not to go on board or leave [conveyances]¹ without permission.

71. When an officer of Customs is deputed under section 67 to remain on board a [conveyance]¹ the tonnage of which does not exceed six hundred tons, a period of thirty working days, reckoned from the date on which he boards such [conveyance]¹, or such additional period as the [Competent Customs Official]¹ directs, shall be allowed for the discharge of import-cargo and the shipment of export-cargo on board of such [conveyance]¹.

Period allowed for discharge and shipment of cargo.

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

² Inserted by the Sea Customs (Amendment) Act, 1956.[Act No. XIV of 1956].

One additional day shall, in like manner, be allowed for every fifty tons in excess of six hundred.

No charge shall be made for the services of a single officer of Customs for such allowed number of working days, or for the services of several such officers (if available) for respective periods not exceeding in the aggregate such allowed number of working days.

Consequence of exceeding same.

If the period occupied in the discharge and shipment of cargo be in excess of thirty working days, together with the additional period (if any) allowed under this section, the [conveyance]¹ shall be charged with the expense of the officer of Customs at a rate [the amount of money prescribed by the Director-General of Customs from time to time]¹ per diem (Sundays and holidays excepted) for such excess period.

Allowance for period during which [conveyance]¹ is laid up.

In calculating any period allowed, or any charge made under this section, the period (if any) during which a [conveyance]¹, after the completion of the discharge of import-cargo, and before commencing the shipment of export-cargo, is laid up by the withdrawal of the officer of Customs, upon application from the master, shall be deducted.

Goods not to be landed, etc., on Sundays or holidays, without permission, nor except within fixed hours.

72. Except with the written permission of the [Competent Customs Official]¹, no goods, other than passengers' baggage, shall in any customs-port be discharged from any [conveyance]¹, or be shipped or water-borne to be shipped,—

- (a) on any Sunday or on any holiday or day on which the discharge or shipping of cargo, as the case may be, is prohibited by the [Director-General of Customs]¹;
- (b) on any day, except between such hours as such authority from time to time appoints by notification in the Gazette.

Goods not to be shipped, etc., except at wharves.

73. No goods shall in any customs-port be landed at any place other than a wharf or other place duly appointed for that purpose, and unless with the written permission of the [Competent Customs Official]¹, or when a general permission has been granted under section 74, no goods shall in any customs-port be shipped or water-borne to be shipped from any place other than a wharf or other place duly appointed for that purpose.

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

74. Notwithstanding anything contained in section 70 or 73, the [Director-General of Customs]¹ may, by notification in the Gazette, give general permission for goods to be shipped or water-borne to be shipped in any customs-port from all or any places not duly appointed as wharves, and without the presence or authority of an officer of Customs.

Power to exempt from sections 70 and 73.

75. The [Director-General of Customs]¹ may from time to time prescribe by notification the procedure for the landing, shipping and clearing of [passengers' baggage and of articles]² forwarded by [Government]³ or other mails, or by other regular packets and passenger-[conveyances]¹.

Power to make rules regarding baggage and mails.

When any [baggage or article is made over to an officer of customs for the purpose of being landed, shipped or cleared a fee of such amount as the [Director-General of Customs]¹]² from time to time directs shall be chargeable thereon, as compensation for the expense and trouble incurred in landing and depositing the same in the custom-house.

Landing fees.

76. When any goods are water-borne for the purpose of being landed from any [conveyance]¹ and warehoused or cleared for home consumption, or of being shipped for exportation on board of any [conveyance]¹, there shall be sent, with each boatload or other separate despatch, a boat-note specifying the number of packages so sent and the marks and numbers or other description thereof.

Boat-note.

Each boat-note for goods to be landed shall be signed by an officer of the [conveyance]¹, and likewise by the officer of Customs on board, if any such officer be on board, and shall be delivered on arrival to any officer of Customs authorized to receive the same.

Each boat-note for goods to be shipped shall be signed by the proper officer of Customs, and, if an officer of Customs is on board of the [conveyance]¹ on which such goods are to be shipped, shall be delivered to such officer. If no such officer be on board, every such boat-note shall be delivered to the master of the [conveyance]¹, or to an officer of the [conveyance]¹ appointed by him to receive it.

The officer of Customs who receives any boat-note of goods landed, and the officer of Customs, master or other officer, as the case may be, who receives any boat-note of goods shipped, shall sign the same and note thereon such particulars as the [Director-General of Customs]¹ may from time to time direct.

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

² Substituted by the Sea Customs (Amendment) Act, 1956.[Act No. XIV of 1956].

³ Substituted by the Union Of Burma (Adaptation of Laws) Order, 1948.

The [Union Ministry of Planning and Finance]¹ may from time to time, by notification in the Gazette, suspend the operation of this section in any customs-port or part thereof.

Goods water-borne to be forthwith landed or shipped.

77. All goods water-borne for the purpose of being landed or shipped shall be landed or shipped without any unnecessary delay.

Such goods not to be transhipped without permission.

78. Except in cases of imminent danger, no goods discharged into or loaded in any boat for the purpose of being landed or shipped shall be transhipped into any other boat without the permission of an officer of Customs.

Power to prohibit plying of unlicensed cargo-boats.

79. The [Director-General of Customs]² may declare with regard to any customs-port, by notification in the Gazette, that, after a date therein specified, no boat not duly licensed and registered shall be allowed to ply as a cargo-boat for the landing and shipping of merchandise within the limits of such port.

Issue of licences and registration of cargo-boats.

In any port with regard to which such notification has been issued, the [Director-General of Customs]² or other officer whom the [Director-General of Customs]² appoints in this behalf may, subject to such rules and on payment of such fees as the [Director-General of Customs]² from time to time prescribes by notification in the Gazette, issue licences for and register cargo-boats. Such officer may also, subject to rules so prescribed, cancel any licence so issued.

Power to require goods to be weighed or measured on board before landing or after shipment.

80. The [Competent Customs Official]² may, whenever he thinks fit, require that goods stowed in bulk, and brought [by any mode of transport]¹ or intended for exportation, shall be weighed or measured on board ship before landing or after shipment, and may levy duty according to the result of such weighing or measurement.

CHAPTER IX. OF DISCHARGE OF CARGO AND ENTRY INWARDS OF GOODS.

Discharge of cargo may commence on receipt of due permission.

81. When an order for entry inwards of any [conveyance]² which has arrived in any Customs-port or a special pass permitting such [conveyance]² to break bulk has been given, the discharge of the cargo of such [conveyance]² may be proceeded with.

¹ Substituted by the Sea Customs (Amendment) Act, 2018.

² Substituted by the Sea Customs (Amendment) Act, 2015.

82. Except as otherwise provided in this Act, no goods shall be allowed to leave any such [conveyance]¹, unless they are entered in the original manifest of such [conveyance]¹, or in an amended or supplementary manifest received under section 55.

Goods not to leave ship unless entered in manifest.

83. If the owner of any goods (except such as have been shown in the import-manifest as not to be landed) does not land such goods within such period as is specified in the bill of lading of such goods, or, if no period is so specified, within such number of working days, not exceeding fifteen, after the entry of the [conveyance]¹ importing the same, as the [Director-General of Customs]¹ from time to time appoints by notification in the Gazette, or

Procedure in respect of goods not landed within time allowed.

if the cargo of any [conveyance]¹, with the exception of only a small quantity of goods, has been discharged previously to the expiration of the period so specified or appointed, as the case may be,—

the master of such [conveyance]¹ or, on his application, the proper officer of Customs, may then carry such goods to the custom-house, there to remain for entry.

The [Competent Customs Official]¹ shall thereupon take charge of and grant receipts for, such goods;

and if notice in writing has been given by the master that the goods are to remain subject to a lien for freight, primage, general average or other charges of a stated amount, the [Competent Customs Official]¹ shall hold such goods until he receives notice in writing that the said charges are paid.

84. At any time after the arrival of any [conveyance]¹ the [Competent Customs Official]¹ may, with the consent of the master of such [conveyance]¹, cause any small package or parcel of goods to be carried to the custom-house, there to remain for entry, in charge of the officers of Customs, during the remainder of the working days allowed under this Act for the landing of such package or parcel.

Power to land small parcels.

If any package or parcel so carried to the custom-house remains unclaimed on the expiration of the number of working days so allowed for its landing, or at the time of the clearance outwards of the [conveyance]¹ from which it was landed, the master may give such notice as is provided in section 83, and the officer in charge of the custom-house shall thereupon hold such package or parcel as provided in that section.

Notice regarding unclaimed packages.

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

Power to permit immediate discharge.

85. Notwithstanding anything contained in sections 83 and 84, the [Competent Customs Official]¹ in any customs-port to which the [Director-General of Customs]¹ by notification in the Gazette, declares this section to be applicable, may permit the master of any [conveyance]¹, immediately on receipt of an order under section 57 or a special pass under section 59, to discharge the cargo of such [conveyance]¹ or any portion thereof into the custody of the ship's agents, if willing to receive the same, for the purpose of landing the same forthwith—

- (a) at the custom-house or any specified landing-place or wharf; or
- (b) at any landing-place or [the wharf belonging to the Myanmar Port Authority or the government organization or private or public company.]¹

Any ship's agent so receiving such cargo or portion shall be bound to discharge all claims for damage or short delivery which may be established in respect of the same by the owner thereof, and shall be entitled to recover from such owner his charges for service rendered, but not for commission or the like, where any agent for the landing of such cargo or portion has been previously appointed by the owner and such appointment is unrevoked.

The [Competent Customs Official]¹ shall take charge of all goods discharged under clause (a) of this section, and otherwise proceed in relation thereto as provided in sections 83 and 88.

A public body or company at whose landing place or wharf any goods are discharged under clause (b) of this section shall not permit the same to be removed without an order in writing from the [Competent Customs Official]¹.

Entry for home consumption or warehousing.

86. The owner of any goods imported shall, on the landing thereof from the importing ship, make entry of such goods for home consumption or warehousing by delivering to the [Competent Customs Official]¹ an [import declaration]¹ thereof in duplicate, in such form and containing such particulars, in addition to the particulars specified in section 29, as may, from time to time, be prescribed by the [Director-General of Customs]¹.

The particulars of such entry shall correspond with the particulars given of the same goods in the manifest of the ship.

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

87. On the delivery of such bill the duty (if any) leviable on such goods shall be assessed, and the owner of such goods may then proceed to clear the same for home consumption, or warehouse them, subject to the provisions hereinafter contained.

Assessment of dutiable goods.

88. If any goods are not entered and cleared for home consumption or warehoused within [two months]¹ from the date of entry of the [conveyance]², such goods may, after due notice to the owner, if his address can be ascertained, [x x x]³ be sold by public auction, and the proceeds thereof shall be applied, first, to the payment of freight, primage and general average, if the goods are held by the [Competent Customs Official]² subject to such charges under notice given under sections 83, 84 or 85, next to the payment of the duties which would be leviable on such goods if they were then cleared for home consumption, and next to the payment of the other charges (if any) payable to the [Competent Customs Official]² in respect of the same.

Procedure in case of goods not cleared or warehoused within [two months]¹ after entry of [conveyance]².

The surplus, if any, shall be paid to the owner of the goods, on his application for the same: Provided that such application be made within one year from the sale of the goods, or that sufficient cause be shown for not making it within such period.

If any goods of which the [Competent Customs Official]² has taken charge under sections 83, 84 or 85 be of a perishable nature, the [Competent Customs Official]² may at any time direct the sale thereof, and shall apply the proceeds in like manner:

Provided that, where any goods liable to be sold under this section are arms, ammunition or military stores, they may be sold or otherwise disposed of at such place (whether within or without [the Republic of the Union of Myanmar]²) and in such manner, as the [[Union Ministry of Planning and Finance]⁴ may]¹ direct:

Power to direct sale of perishable goods.

Provided also that nothing in this section shall authorize the removal for home consumption of any dutiable goods without payment of duties of customs thereon.

Proviso.

¹ Substituted by the Sea Customs (Amendment) Act, 1959.[Act No. XIX of 1959]

² Substituted by the Sea Customs (Amendment) Act, 2015.

³ The Words "and in the Gazette" were deleted by the Sea Customs (Amendment) Act, 1959. [Act No.XIX of 1959].

⁴ Substituted by the Sea Customs (Amendment) Act, 2018.

**CHAPTER X.
OF CLEARANCE OF GOODS FOR HOME
CONSUMPTION.**

**Clearance for home
consumption.**

89. When the owner of any goods entered for home consumption, and (if such goods be liable to duty) assessed under section 87, has paid the import-duty (if any) assessed on such goods and any charges payable under this Act in respect of the same, the Customs-offices may make an order clearing the same; and such order shall be sufficient authority for the removal of such goods by the owner.

**CHAPTER XI.
WAREHOUSING.
Of the Admission of Goods into a Warehouse.**

**Application to
warehouse.**

90. When any dutiable goods have been entered for warehousing and assessed under section 87, the owner of such goods may apply for leave to deposit the same in any warehouse appointed or licensed under this Act.

Form of application.

91. Every such application shall be in writing signed by the applicant, and shall be in such form as is from time to time prescribed by the [Director-General of Customs]¹.

Warehousing bond.

92. When any such application has been made in respect of any goods, the owner of the goods to which it relates shall execute a bond, binding himself, in a penalty of twice the amount of duty assessed under section 87 on such goods,—

- (a) to observe all rules prescribed by this Act in respect of such goods;
- (b) to pay, on demand, all duties, rent and charges claimable on account of such goods under this Act, together with interest on the same from the date of demand at such rate not exceeding six per cent per annum as is for the time, being fixed by the [Director-General of Customs]¹; and
- (c) to discharge all penalties incurred for violation of the provisions of this Act in respect of such goods.

Form of bond.

Every such bond shall be in the form marked A hereto annexed or, when such form is inapplicable or insufficient, in such other form as is from time to time prescribed by the [Director-General of Customs]¹ and shall relate to the cargo or portion of the cargo of one [conveyance]¹ only.

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

93. When the provisions of sections 91 and 92 have been complied with in respect of any goods, such goods shall be forwarded in charge of an officer of Customs to the warehouse in which they are to be deposited.

Forwarding of goods to warehouse.

A pass shall be sent with the goods specifying the name of the importing [conveyance]¹ and of the bonder, the marks, numbers and contents of each package, and the warehouse or place in the warehouse wherein they are to be deposited.

94. On receipt of the goods, the pass shall be examined by the warehouse-keeper, and shall be returned to the [Competent Customs Official]¹.

Receipt of goods at warehouse.

No package, butt, cask or hogshead shall be admitted into any warehouse unless it bears the marks and numbers specified in, and otherwise corresponds with, the pass for its admission.

If the goods be found to correspond with the pass, the warehouse-keeper shall certify to that effect on the pass, and the warehousing of such goods shall be deemed to have been completed.

If the goods do not so correspond, the fact shall be reported by the warehouse-keeper for the orders of the [Competent Customs Official]¹, and the goods shall either be returned to the custom-house in charge of an officer of Customs, or kept in deposit pending such orders, as the warehouse-keeper deems most convenient.

If the quantity or value of any goods has been erroneously stated in the [import declaration]¹, the error may be rectified at any time before the warehousing of the goods is completed, and not subsequently.

95. Except as provided in section 100, all goods shall be warehoused in the packages, butts, casks or hogsheads in which they have been imported.

Goods how warehoused.

96. Whenever any goods are lodged in a [public customs warehouse]² or a licensed [private customs warehouse,]² the warehouse-keeper shall deliver a warrant signed by him as such to the person lodging the goods.

Warrant to be given when goods are warehoused.

Such warrant shall be in the form B hereto annexed, and shall be transferable by endorsement; and the endorsee shall be entitled to receive the goods specified in such warrant on the same terms as those on which the person who originally lodged the goods would have been entitled to receive the same.

Form of warrant.

[X X X X X X X X X X X X X X X X X X X]³

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

² Substituted by the Sea Customs (Amendment) Act, 2018.

³ Deleted by the Sea Customs (Amendment) Act, 1959.[Act No. XIX of 1959].

Rules Relating to Goods in a Warehouse.

Access of Customs-officer to [Private Customs Warehouse.]¹

97. The [Competent Customs Official]², or any officer deputed by him for the purpose, shall have access to any [private customs warehouse]¹ licensed under this Act.

Power to cause packages lodged in warehouse to be opened and examined.

98. The [Competent Customs Official]² may at any time by order in writing direct that any goods or packages lodged in any warehouse shall be opened, weighed or otherwise examined; and, after any goods have been so opened or examined, may cause the same to be sealed or marked in such manner as he thinks fit.

When any goods have been so sealed and marked after examination, they shall not be again opened without the permission of the [Competent Customs Official]²; and, when any such goods have been opened with such permission, the packages shall, if he thinks fit, be again sealed or marked as before.

Access of owners to warehoused goods.

99. Any owner of goods lodged in a warehouse shall, at any time within the hours of business, have access to his goods in presence of an officer of Customs, and an officer of Customs shall, upon application for the purpose being made in writing to the [Competent Customs Official]², be deputed to accompany such owner.

When an officer of Customs is specially employed to accompany such owner, a sum sufficient to meet the expense thereby incurred shall, if the [Competent Customs Official]² so require, be paid by such owner to the [Competent Customs Official]², and such sum shall, if the [Competent Customs Official]² so direct, be paid in advance.

Owner's power to deal with warehoused goods.

100. With the sanction of the [Competent Customs Official]², and after such notice given, and under such rules and conditions as the [Union Ministry of Planning and Finance]¹ from time to time prescribes, any owner of goods may, either before or after warehousing the same,—

- (a) sort, separate, pack and repack the goods, and make such alterations therein as may be necessary for the preservation, sale, shipment or disposal thereof (such goods to be repacked in the packages in which they were imported, or in such other packages as the [Competent Customs Official]² permits);

¹ Substituted by the Sea Customs (Amendment) Act, 2018.

² Substituted by the Sea Customs (Amendment) Act, 2015.

- (b) fill up any casks of wine, spirit or beer from any casks of the same secured in the same warehouse;
- (c) mix any wines or spirit of the same sort secured in the same warehouse, erasing from the casks all import brands, unless the whole of the wine or spirit so mixed be of the same brand;
- (d) bottle-off wine or spirit from any casks;
- (e) take such samples of goods as may be allowed by the [Competent Customs Official]¹ with or without entry for home consumption, and with or without payment of duty, except such as may eventually become payable on a deficiency of the original quantity;
- [(f) any goods imported may be processed into finished products from raw materials in a Manufacturing Customs Warehouse]².

After any such goods have been so separated and repacked in proper or approved packages, the [Competent Customs Official]¹ may, at the request of the owner of such goods, cause or permit any refused, damaged or surplus goods remaining after such separation or repacking (or, at the like request, any goods which may not be worth the duty) to be destroyed, and may remit the duty payable thereon.

101. If goods be lodged in a [public customs warehouse]³, the owner shall pay monthly, on receiving a bill or written demand for the same from the [Competent Customs Official]¹ or other officer deputed by him in that behalf, rent and warehouse-dues at such rates as the [Director-General of Customs]¹ may fix.

Payment of rent and warehouse-dues.

A table of the rates of rent and warehouse-dues so fixed shall be placed in a conspicuous part of such warehouse.

If any bill for rent or warehouse-dues presented under this section is not discharged within ten days from the date of presentation, the [Competent Customs Official]¹ may, in the discharge of such demand (any transfer or assignment of the goods notwithstanding) cause to be sold by public auction, after due notice in the Gazette, such sufficient portion of the goods as he may select. Out of the proceeds of such sale, the [Competent Customs Official]¹ shall first satisfy the demand for the discharge of which the sale was ordered and shall then pay over the surplus (if any) to the owner of the goods:

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

² Inserted by the Sea Customs (Amendment) Act, 2018.

³ Substituted by the Sea Customs (Amendment) Act, 2018.

Provided that the application for such surplus be made within one year from the date of the sale of the goods or that sufficient cause be shown for not making it within such period.

Goods not to be taken out of warehouse, except as provided by this Act.

102. No warehoused goods shall be taken out of any warehouse, except on clearance for home consumption or shipment, or for removal to another warehouse, or as otherwise provided by this Act.

Period for which goods may remain warehoused under bond.

103. Any goods warehoused may be left in the warehouse in which they are deposited, or in any warehouse to which they may in manner hereinafter provided be removed, till the expiry of three years after the date of the bond executed in relation to such goods under section 92. The owner of any goods remaining in a warehouse on the expiry of such period shall clear the same for home consumption or shipment in manner hereinafter provided:

Provided that when the licence for any [private customs warehouse]¹ is cancelled, and the [Competent Customs Official]² gives notice of such cancelment to the owner of any goods deposited in such warehouse, such owner shall in manner hereinafter provided, and within seven days from the date on which such notice is given, remove such goods to another warehouse or clear them for home consumption or shipment.

Of the Removal of Goods from one Warehouse to another.

Power to remove goods from one warehouse to another in same port.

104. Any owner of goods warehoused under this Act may, at any time within three years from the date of the bond executed in respect of such goods under section 92, and with the permission of the [Director-General of Customs]² and on such conditions and after giving such security (if any) as such officer directs, remove goods from one warehouse to another warehouse in the same port.

When any owner desires so to remove any goods, he shall apply for permission to do so in such form as the [Director-General of Customs]² from time to time prescribes.

Power to remove goods from one port to another.

105. Any owner of goods warehoused at any warehousing port may, from time to time, within the said period of three years, remove the same [by any mode of transport]¹ carriage, in order to be re-warehoused at any other warehousing port.

¹ Substituted by the Sea Customs (Amendment) Act, 2018.

² Substituted by the Sea Customs (Amendment) Act, 2015.

When any owner desires so to remove any goods for such purpose, he shall apply to the [Director-General of Customs]¹ stating the particulars of the goods to be removed, and the name of the port to which it is intended that they shall be removed, together with such other particulars, and in such manner and form, as the [Director-General of Customs]¹ from time to time prescribes.

Procedure.

106. When permission is granted for the removal of any goods from one warehousing port to another under section 105, an account containing the particulars thereof shall be transmitted by the proper officer of the port of removal to the proper officer of the port of destination;

Transmission of account of goods to officers at port of destination.

and the person requiring the removal shall before such removal enter into a bond, with one sufficient surety, in a sum equal at least to the duty chargeable on such goods, for the due arrival and re-warehousing thereof at the port of destination within such time as the [Director-General of Customs]¹ directs.

Bond for due arrival and re-warehousing.

Such bond may be taken by the proper officer either at the port of removal or at the port of destination as best suits the convenience of the owner.

If such bond is taken at the port of destination, a certificate thereof, signed by the proper officer of such port, shall, at the time of the removal of such goods, be produced to the proper officer at the port of removal; and such bond shall not be discharged unless such goods are produced to the proper officer, and duly re-warehoused at the port of destination within the time allowed for such removal, or are otherwise accounted for to the satisfaction of such officer; nor until the full duty due upon any deficiency of such goods, not so accounted for, has been paid.

107. The [Director-General of Customs]¹ may permit any person desirous of removing warehoused goods to enter into a general bond, with such sureties, in such amount, and under such conditions, as the [Director-General of Customs]¹ approves, for the removal, from time to time, of any goods from one warehouse to another, either in the same or in a different port, and for the due arrival and re-warehousing of such goods at the port of destination within such time as such officer directs.

Remover may enter into a general bond.

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

Goods on arrival at port of destination to be subject to same laws as goods on first importation.

108. Upon the arrival of warehoused goods at the port of destination, they shall be entered and warehoused in like manner as goods are entered and warehoused on the first importation thereof, and under the laws and rules, in so far as such laws and rules are applicable, which regulate the entry and warehousing of such last-mentioned goods.

Bond under section 92 to continue in force notwithstanding removal.

109. Every bond executed under section 92 in respect of any goods shall, unless the [Director-General of Customs]¹ in any case deems a fresh bond to be necessary, continue in force, notwithstanding the subsequent removal of such goods to another warehouse or warehousing port.

Clearance for Home Consumption or Shipment.

Clearance of bonded goods for home consumption.

110. Any owner of goods warehoused may, at any time within three years from the date of the bond executed under section 92 in respect of such goods, clear such goods for home consumption by paying (a) the duty assessed on such goods under section 87, or, where the duty on such goods is altered under the provisions hereinafter contained, such altered duty; and (b) all rent, penalties, interest and other charges payable to the [Competent Customs Official]¹ in respect of such goods.

Clearance of same for shipment to foreign port.

111. Any owner of goods warehoused may, at any time within three years from the date of the bond executed under section 92 in respect of such goods, clear such goods for shipment to a foreign port on payment of all rent, penalties, interest and other charges payable as aforesaid and without payment of import-duty on the same:

Provided that the [Union Ministry of Planning and Finance]² may prohibit the shipment for exportation to any specified foreign port of warehoused goods in respect of which payment of drawback or transshipment has been prohibited under section 49 or 134 respectively.

Clearance of same for shipment as provisions, etc., on [conveyance]¹ proceeding to foreign ports.

112. Provisions and stores warehoused at the time of importation may, within the said period of three years, be shipped without payment of duty for use on board of any [conveyance]¹ proceeding to a foreign port.

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

² Substituted by the Sea Customs (Amendment) Act, 2018.

113. Application to clear goods from any warehouse for home consumption or for shipment shall be made in such form as the [Director-General of Customs]¹ from time to time prescribes.

Form of application for clearance of goods

Such application shall ordinarily be made to the [Competent Customs Official]¹ at least twenty-four hours before it is intended so to clear such goods.

Application when to be made.

114. If any goods upon which duties are leviable ad valorem or on a tariff-valuation receive damage through unavoidable accident after they have been entered for warehousing and assessed under section 87, and before they are cleared for home consumption, they shall, if the owner so desires, be re-assessed for duty according to their actual value, and a new bond for the same may, at the option of the owner, be executed for the unexpired term of warehousing.

Re-assessment of warehoused goods when damaged.

115. If, after any goods entered for warehousing have been assessed under section 87, any alteration is made in the duty leviable upon such goods or in the tariff-valuation (if any) applicable thereto, such goods shall be re-assessed in accordance with such alteration.

Re-assessment on alteration of duty or tariff- valuation.

116. If it appear at the time of clearing any wine, spirit, beer or salt from any warehouse for home consumption that there exists a deficiency not otherwise accounted for to the satisfaction of the [Competent Customs Official]¹, an allowance on account of ullage and wastage shall be made in adjusting the duties thereon, as follows (namely) –

Allowance in case of wine, spirit, beer or salt.

(a) upon wine, spirit and beer in cask to an extent not exceeding the rates specified below, or such other rates as may, from time to time, be prescribed in this behalf by the [Director-General of Customs]¹ and notified in the Gazette:

For any time not exceeding	6 months,	2 1/2 per cent
exceeding 6 months and not exceeding	12months,	5 per cent
exceeding 12 months and not exceeding	18months,	7 1/2 per cent
exceeding 18 months and not exceeding	2 years,	10 per cent
exceeding 2 years and not exceeding 3years,		12 per cent

(b) in the case of salt warehoused in a [public customs warehouse,]² only the amount actually cleared shall be charged with customs-duties:

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

² Substituted by the Sea Customs (Amendment) Act, 2018.

- (c) in the case of salt warehoused in a [private customs warehouse,]¹ wastage shall be allowed at such rate as may be prescribed from time to time by the [Director-General of Customs]² and notified in the Gazette.

Further special allowance.

117. When any wine, spirit, beer or salt lodged in a warehouse is found to be deficient at the time of the delivery therefrom, and such deficiency is proved to be due solely to ullage or wastage, the [Director-General of Customs]² may direct, in respect of any such article, that allowance be made in any special case for a rate of ullage or wastage exceeding that contemplated in section 116.

Of the Forfeiture and Discharge of the Bond.

If goods are improperly removed from warehouses or allowed to remain beyond time fixed, or lost or destroyed, or taken as samples.

118. If any warehoused goods are removed from the warehouse in contravention of section 102; or

if any such goods have not been removed from the warehouse at the expiration of the time during which such goods are permitted by section 103 to remain in such warehouse; or

if any goods in respect of which a bond has been executed under section 92 and which have not been cleared for home consumption or shipment, or removed under this Act, are lost or destroyed otherwise than as provided in section 100 or as mentioned in section 122, or are not accounted for to the satisfaction of the [Competent Customs Official]²; or

if any such goods have been taken under section 100 as samples without payment of duty;

[Competent Customs Official]² may demand duty, etc.

the [Competent Customs Official]² may thereupon demand, and the owner of such goods shall forthwith pay, the full amount of duty chargeable on account of such goods, together with all rent, penalties, interest and other charges payable to the [Competent Customs Official]² on account of the same.

Procedure on failure to pay duty, etc.

119. If any owner fails to pay any sum so demanded, the [Competent Customs Official]² may forthwith either proceed upon the bond executed under section 92, or cause such portion as he thinks fit of the goods (if any) in the warehouse on account of which the amount is due to be detained with a view to the recovery of the demand;

and if the demand be not discharged within ten days from the date of such detention (due notice thereof being given to the owner), the goods so detained may be sold by public auction [x x x]³.

¹ Substituted by the Sea Customs (Amendment) Act, 2018.

² Substituted by the Sea Customs (Amendment) Act, 2015.

³ The words "duly advertised in the Gazette" were deleted by the Sea Customs (Amendment) Act, 1959. [Act No. XIX of 1959].

The net proceeds of any sale so made of goods so detained shall be written off upon the bond in discharge thereof to the amount received, and if any surplus be obtained from such sale, beyond the amount of the demand, such surplus shall be paid to the owner of the goods: Provided that application for the same be made within one year from the sale, or that sufficient cause be shown for not making the application within such period.

No transfer or assignment of the goods shall prevent the [Competent Customs Official]¹ from proceeding against such goods in the manner above provided for any amount due thereon.

120. When any warehoused goods are taken out of any warehouse, the [Competent Customs Official]¹ shall cause the fact to be noted on the back of the bond.

Noting removal of goods.

Every note so made shall specify the quantity and description of such goods, the purposes for which they have been removed, the date of removal, the name of the person removing them, the number and date of the shipping bill under which they have been taken away if removed for exportation [by any mode of transport]² or of the [import declaration]¹ if removed for home consumption, and the amount of duty paid (if any).

121. A register shall be kept of all bonds entered into for customs-duties on warehoused goods, and entry shall be made in such register of all particulars required by section 120 to be specified.

Register of bonds.

When such register shows that the whole of the goods covered by any bond have been cleared for home consumption or shipment, or otherwise duly accounted for, and when all amounts due on account of such goods have been paid, the [Competent Customs Official]¹ shall cancel such bond as discharged in full, and shall on demand deliver it, so cancelled, to the person who has executed or who is entitled to receive it.

Cancellation and return of bonds.

Miscellaneous.

122. If any goods in respect of which a bond has been executed under section 92 and which have not been cleared for home consumption are lost or destroyed by unavoidable accident or delay, the [Director-General of Customs]¹ may in his discretion remit the duties due thereon:

Power to remit duties on warehoused goods lost or destroyed.

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

² Substituted by the Sea Customs (Amendment) Act, 2018.

Provided that, if any such goods be so lost or destroyed in a [private customs warehouse,]¹ notice thereof be given to the [Competent Customs Official]² within forty-eight hours after the discovery of such loss or destruction.

Responsibility of warehouse- keeper.

123. The warehouse-keeper in respect of goods lodged in a [public customs warehouse]¹, and the licensee in respect of goods lodged in a [private customs warehouse]¹, shall be responsible for their due reception therein and delivery therefrom, and for their safe custody while deposited therein, according to the quantity, weight or gauge reported by the custom-house officer who has assessed such goods, allowance being made, if necessary, for ullage and wastage as provided in sections 116 and 117:

Compensation for loss or injury.

Provided that no owner of goods shall be entitled to claim from the [Competent Customs Official]², or from any keeper of a [public customs warehouse]¹, compensation for any loss or damage occurring to such goods while they are being passed into or out of such warehouse, or while they remain therein, unless it be proved that such loss or damage was occasioned by the wilful act or neglect of the warehouse-keeper or of an officer of Customs.

[Public Customs Warehouse]¹ to be locked.

124. Every [public customs warehouse]¹ shall be under the lock and key of a warehouse-keeper appointed by the [Director-General of Customs]².

Power to decide where goods may be deposited in [Public Customs Warehouse]¹, and on what terms.

125. The [Director-General of Customs]² may from time to time determine in what division of any [public customs warehouse]¹, and in what manner, and on what terms, any goods may be deposited, and what sort of goods may be deposited in any such warehouse.

Expenses of carriage, packing, etc., to be borne by owners.

126. The expenses of carriage, packing and stowage of goods on their reception into or removal from a [public customs warehouse]¹ shall, if paid by the [Competent Customs Official]² or by the warehouse-keeper, be chargeable on the goods and be defrayed by, and recoverable from, the owner, in the manner provided in section 119.

127. x x x x

¹ Substituted by the Sea Customs (Amendment) Act, 2018.

² Substituted by the Sea Customs (Amendment) Act, 2015.

CHAPTER XII. TRANSHIPMENT.

128. In the ports of [Yangon, Mawlamyine, Sittwe,]¹ and such other ports as the [Director-General of Customs]² may from time to time, by notification in the Gazette, direct in this behalf, the [Competent Customs Official]² may, on application by the owner of any goods imported into such port, and specially and distinctly manifested at the time of importation as for transhipment to some other customs or foreign port, grant leave to tranship the same without payment of the duty (if any) leviable at the port of transhipment, and without any security or bond for the due arrival and entry of the goods at the port of destination.

Power to permit transhipment without payment of duty.

In any customs-port other than a port in which the preceding clause may for the time being be in force, the [Competent Customs Official]² may, on application by the owner of any goods so imported and manifested, grant leave for transhipment without payment of the duty (if any) leviable at such port: Provided that, where the goods so transhipped are dutiable, and are to be removed to some other customs-port, the applicant shall enter into a bond, with such security as may be required of him, in a sum equal at least to the duty chargeable on such goods, for the due arrival and entry thereof at the port of destination within such time as such [Competent Customs Official]² directs.

129. An officer of Customs shall, in every case, be deputed free of charge to superintend the removal of transhipped goods from [conveyance]² to [conveyance]².

Superintendence of transhipment.

130. The powers conferred on the [Competent Customs Official]² by section 128 shall be exercised, and the transhipment shall be performed, subject to such rules as may from time to time be made by the [Union Ministry of Planning and Finance]³.

Subsidiary rules as to transhipment.

No rules made under this section shall come into force until after the expiry of such reasonable time from the date of the publication of the same as the [Union Ministry of Planning and Finance]³ may in each case appoint in this behalf.

¹ Substituted by the Adaptation of Expression Laws, 1989.

² Substituted by the Sea Customs (Amendment) Act, 2015.

³ Substituted by the Sea Customs (Amendment) Act, 2018.

Entry and warehousing on arrival of goods transhipped under section 128, clause 2.

131. All goods transhipped under the second clause of section 128 for removal to a customs-port shall, on their arrival at such port, be entered in like manner as goods are entered on the first importation thereof, and under the laws and rules, in so far as such laws and rules can be made applicable, which regulate the entry of such last-mentioned goods.

Transhipment of provisions and stores from one [conveyance]¹ to another of same owner without payment of duty.

132. If two or more [conveyances]¹ belonging wholly or in part to the same owner be at any customs-port at the same time, any provisions and stores in use or ordinarily shipped for use on board may, at the discretion of the [Competent Customs Official]¹, be transhipped from one such [conveyance]¹ to any other such [conveyance]¹ without payment of import-duty.

Levy of transhipment-fee.

133. A transhipment-fee on any goods or class of goods transhipped under this Act may be levied at such rates, on each bale or package, or according to weight, measurement, quantity or number, and under such rules, as the [Union Ministry of Planning and Finance]² may from time to time, by notification in the Gazette, prescribe for each port.

Power to prohibit transhipment.

134. The [Union Ministry of Planning and Finance]² may from time to time, by notification in the Gazette, prohibit, at any specified port or at all ports, the transhipment of any specified class of goods, generally or when destined for any specified ports, or prescribe any special mode of transhipping any specified class of goods.

No goods to be transhipped except as provided.

135. Except as provided in this Act, no goods shall be transhipped at any port or place in [the Republic of the Union of Myanmar]¹.

CHAPTER XIII. EXPORTATION OR SHIPMENT AND RE-LANDING.

No goods to be shipped, etc., till entry outwards of [conveyance]¹.

136. Except with the written permission of the [Competent Customs Official]¹, no goods, other than passengers' baggage, or ballast urgently required for a [conveyance's]¹ safety, shall be shipped or water-borne to be shipped in any [conveyance]¹ in a customs-port until an order has been obtained under section 61 for entry outwards of such [conveyance]¹.

When such order has been obtained, the export-cargo of such [conveyance]¹ may be shipped, subject to the provisions next hereinafter contained.

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

² Substituted by the Sea Customs (Amendment) Act, 2018.

137. No goods, except passengers' baggage, shall be shipped or water-borne to be shipped for exportation until – **Clearance for shipment.**

- (a) the owner has delivered to the [Competent Customs Official]¹, or other proper officer, a shipping bill of such goods in duplicate, in such form and containing such particulars in addition to those specified in section 29 as may from time to time be prescribed by the [Director-General of Customs]¹;
- (b) such owner has paid the duties (if any) payable on such goods; and
- (c) such bill has been passed by the [Competent Customs Official]¹:

Provided that the [Director-General of Customs]¹ may, in the case of any customs-port or wharf, by notification in the Gazette, and subject to such restrictions and conditions, if any, as he thinks fit, exempt goods or any specified goods or class of goods or any specified person or class of persons from all or any of the provisions of this section.

138. Before any warehoused goods or goods subject to excise duties, or goods entitled to drawback of customs-duties on exportation, or goods exportable only under particular rules or restrictions, are permitted to be exported, the owner shall, if required so to do, give security by bond in such sum, not exceeding twice the duty leviable on such goods, as the [Competent Customs Official]¹ directs, with one sufficient surety, that such goods shall be duly shipped, exported and landed at the place for which they are entered outwards, or shall be otherwise accounted for to the satisfaction of such officer. **Bond required in certain cases before exportation.**

139. [When goods are cleared for shipment on an export declaration presented after port-clearance has been granted, the Competent Customs Official may, if he thinks fit, levy, the amount of charge prescribed by the Director-General of Customs from time to time, in addition to regular payable customs-duties for such goods.]¹ **Additional charge on goods cleared for shipment after port-clearance granted.**

140. If any goods mentioned in a shipping bill or manifest be not shipped, or be shipped and afterwards re-landed, the owner shall, before the expiration of five clear working days after the [conveyance]¹ on which such goods were intended to be shipped, or from which they were re-landed, has left the port, give information of such short-shipment or re-landing to the [Competent Customs Official]¹. **Notice of non- shipment or re-landing, and return of duty thereon.**

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

Upon an application being made to the [Competent Customs Official]¹, any duty levied upon goods not shipped, or upon goods shipped and afterwards re-landed, shall be refunded to the person on whose behalf such duty was paid: Provided that no such refund shall be allowed unless information has been given as above required.

Goods re-landed or transhipped from a [conveyance]¹ returning to port, or putting into another port.

141. If, after having cleared from any customs-port, any [conveyance]¹, without having discharged her cargo, returns to such port, or puts into any other customs-port, any owner of goods in such [conveyance]¹, if he desires to land or tranship the same or any portion thereof for re-export, may, with the consent of the master, apply to the [Competent Customs Official]¹ in that behalf.

The [Competent Customs Official]¹, if he grants the application, shall thereupon send an officer of Customs to watch the [conveyance]¹, and to take charge of such goods during such re-landing or transhipment.

Such goods shall not be allowed to be transhipped or re-exported free of duty by reason of the previous settlement of duty at the time of first export, unless they are lodged and remain, until the time of re-export, under the custody of an officer of customs in a place appointed by the [Competent Customs Official]¹, or are transhipped under such custody.

All expenses attending such custody shall be borne by the owner.

[Conveyance]¹ returning to port may enter and land goods under import rules.

142. In either of the cases mentioned in section 141, the master of the [conveyance]¹ may enter such [conveyance]¹ inwards, and any owner of goods therein may, with the consent of the master, land the same under the rules herein contained for the importation of goods.

In every such case, any export-duty levied shall be refunded to, and any amount paid in drawback shall be recovered from, such owner.

Landing of cargo during repairs.

143. The [Competent Customs Official]¹ may, on application by the master of any [conveyance]¹ which is obliged before completing her voyage to put into any customs-port for repairs, permit him to land the cargo, or any portion thereof, and to place it in the custody of an officer of Customs during such repairs, and to re-ship and export the same free of duty.

All expenses attending such custody shall be borne by the master.

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

**CHAPTER XIV.
SPIRIT.**

Exportation of Spirit under Bond for Excise-duty.

144. The [Union Minister for Planning and Finance]¹ may from time to time make rules prescribing the conditions on which spirit manufactured in [the Republic of the Union of Myanmar]² may be removed from any licensed distillery for exportation without payment of excise-duty.

Rules for removal of spirit from distillery without payment of duty for exportation.

The person so removing any such spirit shall execute a bond with one or more sureties, in the form marked C hereto annexed, or (when such form is inapplicable or insufficient) in such other form as the said authority from time to time prescribes, conditioned that such duty shall be paid on all such spirit as is –

- (a) not exported within four months from the date of the bond, or
- (b) exported to a customs-port, unless either the payment of excise-duty as provided by this Chapter in respect thereof at the port of destination or the delivery of the spirit into a warehouse appointed in this behalf by [the Union Minister for Planning and Finance]¹ is within six months from the date of the bond proved to the satisfaction of the proper officer.

The [Competent Customs Official]² of the port of exportation may, on sufficient cause shown, extend for a further term not exceeding four months the period allowed for the exportation of any such spirit, or for the production of such proof that duty has been so paid or the spirit so delivered.

145. Spirit intended for exportation under bond for the excise-duty shall, except when provision is made by any enactment for the time being in force for its being intermediately deposited in a licensed warehouse, be taken from the distillery direct to the custom-house, under passes to be granted for that purpose by the officers of Excise.

Spirit for export to be taken direct from distillery to custom-house under pass.

146. Spirit brought to the custom-house for exportation under bond for the excise-duty may, previous to shipment, be gauged and proved by an officer of Customs, and the quantity of spirit for which credit is to be given in the settlement of any bond may be determined in the same manner.

Gauging and proving of spirit.

¹ Substituted by the Sea Customs (Amendment) Act, 2018.

² Substituted by the Sea Customs (Amendment) Act, 2015.

Duty to be recovered on any deficiency in spirit under bond.

147. Excise-duty shall be recoverable previous to shipment upon the excess (if any) of the quantity of spirit passed from a distillery over the quantity ascertained by gauge and proof at the custom-house, less an allowance for ullage and wastage at such rates as are from time to time prescribed by the [Union Minister for Planning and Finance]¹ and notified in the Gazette.

Duty on spirit exported under bond from one Myanmar port to another.

148. Notwithstanding anything in [the Tariff Law]², spirit exported under bond for excise-duty from any customs-port to any other customs-port shall be charged at the port of importation with excise-duty at the ordinary rate to which the spirit of the like kind and strength is liable at such port:

Provided that the [Union Minister for Planning and Finance]¹ may authorize the import of such spirit without the payment of that duty at the port of importation when, the spirit is to be delivered into a warehouse appointed by the [Union Minister for Planning and Finance]¹ in this behalf, and the excise-duty thereon is to be paid on the removal of the spirit from a warehouse so appointed.

Removal for local consumption of spirit intended for exportation.

149. Spirit brought to the custom-house or to a warehouse licensed under any enactment for the time being in force for exportation under bond for the excise-duty may, on payment of such duty, be removed for local consumption under passes to be granted for that purpose by the officers of Excise.

Credit for every such payment shall be given in discharge of the bond to which it relates.

Drawback of Excise-duty on Export of Spirit.

Drawback of excise-duty on spirit exported

150. A drawback of excise-duty paid on spirit manufactured in [the Republic of the Union of Myanmar]² and exported to any foreign port under the provisions of section 138 shall be allowed by the [Competent Customs Official]² at the port of exportation:

Provided that the exportation be made within one year from the date of payment of such excise-duty, and that the spirit, when brought to the custom-house, be accompanied by a pass in which such payment is certified.

Such drawback shall be regulated by the strength and quantity of such spirit as ascertained by gauge and proof by an officer of Customs.

¹ Substituted by the Sea Customs (Amendment) Act, 2018.

² Substituted by the Sea Customs (Amendment) Act, 2015.

[This section applies, so far as it can be made applicable, also to fermented liquor made in [the Republic of the Union of Myanmar]² from malt and so exported]¹.

Miscellaneous.

151. Notwithstanding anything in [the Tariff Law]², if spirit manufactured in [the Republic of the Union of Myanmar]² upon which excise-duty has been paid is exported from one customs-port to another, and the rate of local excise-duty at the port of importation is higher than that already paid upon such spirit, a differential duty shall be charged thereon, at such rate as the [Union Ministry of Planning and Finance]³ may, by notification in the Gazette, from time to time prescribe:

Differential duty to be levied in certain cases.

Provided that the [Union Minister for Planning and Finance]³ may authorize the import of such spirit without the payment of the differential duty at the port of importation when the spirit is to be delivered into a warehouse appointed by the [Union Minister for Planning and Finance]³ in this behalf, and the differential duty is to be paid on the removal of the spirit from a warehouse so appointed.

152. Rum-shrub, cordial and other such liquor prepared in a licensed distillery under the supervision of the surveyor or officer in charge of the distillery shall be charged with excise- duty under this Act according to the quantity of spirit used in its preparation as ascertained by such surveyor or officer.

Rum-shrub, etc., how charged with duty.

The provisions of this Act respecting spirit, except such as relate to gauge and proof, shall apply to such liquor.

Provisions respecting spirit applied to such liquors.

153. No drawback shall be allowed for any spirit on which duty has been paid, nor shall the duty due on any spirit under bond be remitted, unless the spirit is shipped from the custom-house, and in a [conveyance]² whereon an officer of Customs has been appointed to superintend the receipt of export-cargo.

Conditions of drawback and remission of duty on spirit.

154. No spirit shipped for exportation shall be re-landed without a special pass from an officer of Excise, in addition to any permission of an officer of Customs which may be required by the law for the time being in force.

Re-land of spirit shipped.

¹ This provision was inserted by the Burma Laws (Adaptation) Act, 1940.(Burma Act XXVII,1940),in order to give effect to section 9 of the Excise (Malt Liquors)Act,1890. [India Act XIII,1890].

² Substituted by the Sea Customs (Amendment) Act, 2015.

³ Substituted by the Sea Customs (Amendment) Act, 2018.

Power to make rules for ascertaining that imported spirit has been rendered unfit for human consumption.

155. When, by any law for the time being in force, a special duty is imposed on denatured spirit, the [Union Ministry of Planning and Finance]¹ may make rules for ascertaining and determining what spirit imported into [the Republic of the Union of Myanmar]² shall be deemed to be denatured spirit for the purposes of such law, and for causing such spirit to be denatured, if necessary, by officers of Government at the expense of the person importing the same, before the customs-duties leviable thereon are levied.

Decision where no rules, or the applicability disputed.

In the absence of any such rules, or if any dispute arises as to their applicability, the [Director-General of Customs]² shall decide what spirit is subject only to the said special duty, and such decision shall be final.

CHAPTER XV. COASTING-TRADE.

Chapters VII, IX, X and part of XIII inapplicable to coasting-trade.

156. Except as hereinafter provided, nothing in Chapters VII, IX, X and sections 136, 139 and 141 to 143, inclusive, of this Act shall apply to coasting-[conveyances]² or to goods imported or exported in such [conveyances]².

Power to regulate coasting-trade.

157. The [Union Ministry of Planning and Finance]¹ may, from time to time, make rules consistent with the provisions of this Chapter –

- (a) extending any provision of the Chapters and sections mentioned in section 156, with or without modification, to any coasting-[conveyances]² or to any goods imported or exported in such [conveyances]²;
- (b) exempting any such [conveyances]² or goods from any of the other provisions of this Act except those contained in this Chapter;
- (c) prescribing the conditions on which goods, or any specified class of goods, may be (1) carried in a coasting-[conveyance]², whether shipped at a foreign port, or at a customs-port, or at a place declared under section 12 to be a port; (2) shipped in a coasting-[conveyance]² before all dutiable goods and goods brought in such [conveyance]² from a foreign port have been unladen;

¹ Substituted by the Sea Customs (Amendment) Act, 2018.

² Substituted by the Sea Customs (Amendment) Act, 2015.

- (d) prohibiting the conveyance of any specified class of goods generally, or to or between specified ports, in a coasting-[conveyance]¹.

158. Before any coasting-[conveyance]¹ departs from the port of lading, or, when there are more ports of lading than one, the first port of lading the master shall fill in, sign and deliver to the [Competent Customs Official]¹ a manifest in duplicate, containing a true specification of all goods to be carried in such [conveyance]¹, in such form, and accompanied by such shipping bills or other documents, as may from time to time be prescribed by the [Director-General of Customs]¹.

**Coasting-[conveyances]¹
to deliver manifest and
obtain port-clearance
before leaving port of
lading.**

If the [Competent Customs Official]¹ sees no objection to the departure of the [conveyance]¹, he shall retain the duplicate and return the original manifest, dated and signed by him, together with its accompaniments; and such manifest shall be the port-clearance of the [conveyance]¹, unless, under the general orders of the [Director-General of Customs]¹ a separate port-clearance be prescribed.

159. Within twenty-four hours after the arrival of any coasting-[conveyance]¹ at any customs-port, whether intermediate or final, and before any goods are there discharged, the manifest, together with the other documents referred to in section 158, shall be delivered to the [Competent Customs Official]¹, who shall note on the manifest the date of delivery.

**Delivery of manifest,
etc., on arrival.**

If the [conveyance]¹ has touched at any foreign port between such port of arrival and her last preceding customs-port of departure, the master shall append to the manifest a declaration to that effect, and shall also indicate on the manifest the portions (if any) of the cargo therein described which have been discharged, and subjoin thereto a true specification of all goods shipped at such port.

If the customs-port of arrival be an intermediate port, and a portion only of the cargo is to be discharged thereat, the master shall likewise so deliver an extract from the manifest signed by him, relating to such portion, and the [Competent Customs Official]¹ shall, after verifying such extract, return to him the original manifest and all documents accompanying it except those relating to such portion.

If in any case the cargo actually on board any coasting-[conveyance]¹ on her arrival at any customs-port does not, owing

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

to short-shipment, re-landing or other cause, correspond with the specification thereof in the manifest returned to the master under the second clause of section 158, such master shall, before delivery of such manifest under this section, note thereon the particulars of the difference.

The [Competent Customs Official]¹, when satisfied with the manifest and other documents, shall grant an order to break bulk.

Departure from intermediate port.

160. Before any coasting-[conveyance]¹ departs from any customs-port at which she has touched during her voyage, the master shall re-deliver the original manifest to the [Competent Customs Official]¹, after indicating thereon the portions (if any) of the cargo therein described which have been discharged, and subjoining thereto a true specification of all goods shipped at such port. He shall also deliver a duplicate, signed by him, of the specification so subjoined.

If the [Competent Customs Official]¹ sees no objection to the departure of the [conveyance]¹, he shall proceed as prescribed in the second clause of section 158.

Power to require bond before port-clearance is granted.

161. The [Competent Customs Official]¹ may, for sufficient reason, refuse port-clearance to any coasting-[conveyance]¹ declared to be bound to, or about to touch at, any customs-port, unless the owner or master gives a bond, with such security as the [Competent Customs Official]¹ deems sufficient, for the production to the [Competent Customs Official]¹ of a certificate from the proper officer of the port to which such [conveyance]¹ is said to be bound of her arrival at such port within a reasonable time to be prescribed in each case by the [Competent Customs Official]¹.

Discharge of cargo.

162. When permission has been granted by the [Competent Customs Official]¹ for the discharge of cargo from any coasting-[conveyance]¹ –

- (a) if the [conveyance]¹ has not touched at any intermediate foreign port in the course of her voyage, and has not on board any dutiable goods, the cargo may be forthwith landed and removed by the owner without entry thereof at the custom-house and clearance for home consumption, but subject to such general check and control as the [Director-General of Customs]¹ may from time to time by rules prescribe;

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

- (b) if the [conveyance]¹ has so touched at any such port or has on board any such goods, such [conveyance]¹ shall be subject to all the provisions of Chapter VII of this Act relating to [conveyances]¹ arriving and such goods, and until such goods have been duly discharged all other goods on board shall be subject to the provisions of Chapter IX of this Act relating to goods imported.

163. If any of the goods on board of any coasting-[conveyance]¹ be subject to any excise-duty, they shall not be unladen without the permission of the proper officer of Excise.

Goods on coasting-[conveyances]¹, if excisable, not to be unladen without permission.

164. Notwithstanding anything hereinbefore contained, the [Director-General of Customs]¹ may grant or authorize the [Competent Customs Official]¹ to grant a general pass, on any conditions which the [Director-General of Customs]¹ thinks expedient for the lading and clearance, and for the entry and unloading, of any coasting [ship-borne]¹ at any ports of despatch or destination, or at any intermediate ports at which she touches for the purpose of receiving goods or passengers.

Grant and revocation of general pass.

Such pass shall be valid throughout [the Republic of the Union of Myanmar,]¹ or for such ports only as may be specified therein.

Any such general pass may be revoked by order of the [Director-General of Customs]¹ by whom the grant thereof was made or authorized by notice in writing under the hand of the [Director-General of Customs]¹ delivered to the master or to the owner of such [ship-borne]¹, or to any of the crew on board.

165. [The Director-General of Customs]¹ may direct that the master of any coasting-[conveyance]¹ which [x x x x x x x x]² shall keep, or cause to be kept, a cargo-book, stating the name of the master, the [conveyance]¹, the port to which she belongs, and the port to which on each voyage she is bound.

Rules respecting cargo-books to be kept by masters of coasting-[conveyances]¹ .

At every port of lading such master shall enter, or cause to be entered, in such book the name of such port and an account of all goods there taken on board of such [conveyance]¹, with a description of the packages, and the quantities and descriptions of the goods, contained therein or stowed loose, and the names of the respective shippers and consignees, in so far as such particulars are known to him.

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

² The words "is square-rigged or propelled by steam" were deleted by the Sea Customs (Amendment) Act, 2015.

At every port of discharge of any such goods such master shall enter, or cause to be entered, in such book the respective days on which such goods or any of them are delivered out of such [conveyance]¹.

The respective times of departure from every port of lading, and of arrival at every port of discharge, shall in like manner be duly entered.

Every such master shall, on demand, produce his cargo-book for the inspection of any officer of Customs, and such officer shall be at liberty to make any note or remark therein.

The [Director-General of Customs]¹ may, in the case of any [conveyance]¹ the master whereof has been directed to keep a cargo-book under this section, dispense with the manifest required under sections 158, 159 and 160.

Power to board and examine coasting-[conveyances.]¹

166. Any duly empowered officer of Customs may go on board of any coasting-[conveyance]¹ in any port or place in [the Republic of the Union of Myanmar]¹, and may at any period of a voyage search any such [conveyance]¹ and examine all goods on board, and all goods then lading or unlading, and may demand the production of any document which ought to be on board of any such [conveyance]¹.

The [Competent Customs Official]¹ may further require that any such document belonging to any coasting-[conveyance]¹ then in port shall be brought to him for inspection.

CHAPTER XVI. OFFENCES AND PENALTIES.

Punishments for offences.

167. The offences mentioned in the first column of the following schedule shall be punishable to the extent mentioned in the third column of the same with reference to such offences respectively:—

Offences	Section of this Act to which offence has reference.	Penalties.
1.-[If any person fails to comply with the issued rules, regulations, orders, notifications,	General	[such goods shall be liable to confiscation or any person concerned in any such offence shall

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

Offences	Section of this Act to which offence has reference.	Penalties.
directives and procedures in respect of this Act,] ¹		be liable to a penalty not exceeding three times of the customs value of the goods or such person concerned shall, on conviction of any such offence before a [Judge] ² , be liable to imprisonment for a term not exceeding three years.] ¹
2.–If any goods be landed or shipped, or if an attempt be made to land or ship any goods, or if any goods be brought into any bay, river, creek or arm of the sea, for the purpose of being landed or shipped, at any port or place which, at the date of such landing, shipment, attempt or bringing, is not a port for the landing and shipment of goods,	11	such goods shall be liable to confiscation.

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

² Substituted by the Sea Customs (Amendment) Act, 2018.

Offences	Section of this Act to which offence has reference.	Penalties.
<p>3.—If any person ship or land goods, or aid in the shipment or landing of goods, or knowingly keep or conceal, or knowingly permit or procure to be kept or concealed, any goods shipped or landed, or intended to be shipped or landed, contrary to the provisions of this Act, or</p> <p>if any person be found to have been on board of any [conveyance]¹ liable to confiscation on account of the commission of an offence under No.4 of this section, while such [conveyance]¹ is within any bay, river, creek or arm of the sea which is not a port for the shipment and landing of goods,</p>	General	such person shall be liable to a penalty not exceeding [three times of the customs value of the goods.] ¹

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

Offences	Section of this Act to which offence has reference.	Penalties.
<p>4.—If any [conveyance]¹, which has been within the limits of any port in [the Republic of the Union of Myanmar]¹ with cargo on board, be afterwards found in any port, bay, river, creek or arm of the sea in [the Republic of the Union of Myanmar]¹, light or in ballast, and if the master be unable to give a due account of the customs-port where such [conveyance]¹ lawfully discharged her cargo,</p>	11	such [conveyance] ¹ shall be liable to confiscation.
<p>5.—If any goods are put, without the authority of the proper officer of Customs, on board of any tug-steamer or pilot-[conveyance]¹ from any seagoing [conveyance]¹ inward-bound, or if any goods are put, without such authority, out of any tug-steamer or pilot-[conveyance]¹ for the purpose of being put on board of any such conveyance outward- bound, or</p>	11	such goods shall be liable to confiscation; [any person concerned in any such offence shall be liable to a penalty not exceeding three times of the customs value of the goods.] ¹

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

Offences	Section of this Act to which offence has reference.	Penalties.
if any goods on which drawback has been granted are put, without such authority, on board of any tug-steamer or pilot-[conveyance] ¹ for the purpose of being re-landed,		
6.—If any [conveyance] ¹ arriving at, or departing from, any customs-port fails, when so required under section 17, to bring-to at any such station as has been appointed by the [Director-General of Customs] ¹ for the boarding or landing of an officer of Customs,	17	the master of such [conveyance] ¹ shall be liable to a penalty not exceeding [twenty hundred thousand kyats] ¹ .
7.—If any [conveyance] ¹ arriving at any customs-port, after having come to its proper place of mooring or unlading, removes from such place, except with the authority of the Conservator, obtained in accordance with the provisions of the Ports Act, or other lawful authority, to some other place of mooring or un- lading, or	...	the master of such [conveyance] ¹ shall be liable to a penalty not exceeding [ten hundred thousand kyats] ¹ and the [conveyance] ¹ , if not entered, shall not be allowed to enter until the penalty is paid.

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

Offences	Section of this Act to which offence has reference.	Penalties.
if any [conveyance] ¹ not brought into port by a pilot be not anchored or moored in accordance with any direction of the [Director-General of Customs] ¹ officer under section 17,	17	
8.-If any goods, the importation or exportation of which is for the time being prohibited or restricted by or under chapter IV of this Act, be imported into or exported from [the Republic of the Union of Myanmar] ¹ contrary to such prohibition or restriction, or if any attempt be made so to import or export any such goods, or if any such goods be found in any package produced to any officer of Customs as containing no such goods, or if any such goods, or any dutiable goods, be found either before or after landing or shipment to have been concealed in any manner on board	18 & 19	such goods shall be liable to confiscation; any person concerned in any such offence shall be liable to a penalty not exceeding three times of the customs value of the goods or [such person concerned shall, on conviction of any such offence before a [Judge] ² , be liable to imprisonment for a term not exceeding three years] ¹ .

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

² Substituted by the Sea Customs (Amendment) Act, 2018.

Offences	Section of this Act to which offence has reference.	Penalties.
<p>of any [conveyance]¹ within the limits of any port in [the Republic of the Union of Myanmar]¹, or if any goods, the exportation of which is prohibited or restricted as aforesaid, be brought to any wharf in order to be put on board of any [conveyance]¹ for exportation contrary to such prohibition or restriction,</p>		
<p>9.— If, upon an application to pass any goods through the custom-house, any person not being the owner of such goods, and not having proper and sufficient authority from the owner, subscribes or attests any document relating to any goods on behalf of such owner,</p>	General	such person shall be liable to a penalty not exceeding [twenty hundred thousand kyats] ¹ .
<p>[9A.—If the person chargeable with payment of duties short-levied or erroneously refunded or imposed duties and taxes or penalty or a fine upon any goods are not paid within the limited time,</p>	20, 39 & 193	such person concerned shall be liable to a penalty not exceeding three times of those payment of duties short-levied or erroneously refunded or imposed duties and taxes or penalty or a fine upon any goods shall be chargeable or shall, on conviction of any such offence before a Judge, be

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

Offences	Section of this Act to which offence has reference.	Penalties.
		liable to imprisonment for a term not exceeding three years or to fine or to both] ¹ .
10.-If any goods, on the entry of which for re-export drawback has been paid, are not duly exported, or are unshipped or re-landed at any customs-port (not having been duly re-landed or discharged under the provisions of this Act),	42 &43	such goods, together with any [conveyance] ² used in so unshipping or re-landing them, shall be liable to confiscation; and the master of the [conveyance] ² from which such goods are so unshipped or re-landed and any person by whom or by whose orders or means such goods are so unshipped or re-landed, or who aids or is concerned in such unshipping or re-landing, shall be liable to a penalty not exceeding three times [the customs value] ² of such goods.
11.[x x x x	x x x	x x x x] ³
12.-If any goods be entered for drawback, which are of less value than the amount of the drawback claimed,	50	such goods shall be liable to confiscation.

¹ Inserted by the Sea Customs (Amendment) Act, 2018.

² Substituted by the Sea Customs (Amendment) Act, 2015.

³ Deleted by the Sea Customs (Amendment) Act, 2015.

Offences	Section of this Act to which offence has reference.	Penalties.
13.—If, in any river or port wherein a place has been fixed under section 53 by the [Director-General of Customs] ¹ , any [conveyance] ¹ arriving passes beyond such place before delivery of a manifest to the pilot, officer of Customs, or other person duly authorized to receive the same,	53	the master of such [conveyance] ¹ shall be liable to a penalty not exceeding [twenty hundred thousand kyats] ¹ .
14.—If the master of any [conveyance] ¹ arriving, which remains outside or below any place so fixed, wilfully omits, for the space of twenty-four hours after anchoring, to deliver a manifest as required by this Act,	53	such master shall be liable to a penalty not exceeding [twenty hundred thousand kyats] ¹ .
15.—If, after any [conveyance] ¹ arriving has entered any customs-port in which a place has not been fixed under section 53, the master of such [conveyance] ¹ wilfully omits, for the space of twenty-four hours after anchoring, to deliver a manifest as required by this Act,	54	such master shall be liable to a penalty not exceeding [twenty hundred thousand kyats] ¹ .

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

Offences	Section of this Act to which offence has reference.	Penalties.
<p>16.—If any manifest delivered under sections 53, 54, 60, 63 or 66 is not signed by the person delivering the same and is not in the form or does not contain the particulars required by section 55 or 63, as the case may be, in so far as such particulars are applicable to the ship, cargo and voyage, or</p> <p>if any manifest so delivered does not contain a specification true to the best of such person's knowledge of all goods imported or to be exported in such [conveyance]¹, [or if any manifest delivered by the ship's agent under section 60 differs in any material particulars from the manifest received by him from the master of the [conveyance]¹,]²</p>	<p>55, 60 & 63</p>	<p>the person delivering such manifest shall be liable to a penalty not exceeding [twenty hundred thousand kyats]¹.</p>

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

² Inserted by the Sea Customs (Amendment) Act, 1956. [Act No.XIV of 1956].

Offences	Section of this Act to which offence has reference.	Penalties.
17.—If any goods entered in the import manifest of a [conveyance] ¹ are not found on board of the [conveyance] ¹ , or if the quantity so found is short, and if such deficiency is not accounted for to the satisfaction of the officer in charge of the custom-house,	55 & 64	the master of such [conveyance] ¹ shall be liable to a penalty not exceeding [three time the value of missing or deficient goods, or if such value cannot be ascertained, to a penalty not exceeding [ten hundred thousand kyats] ¹] ² for every missing or deficient package or separate article.
18.—If any person required by this Act to receive a manifest from any master of a [conveyance] ¹ refuses so to do, or fails to countersign the same or to enter thereon the particulars referred to in section 56,	53, 54 & 56	such person shall be liable to a penalty not exceeding [ten hundred thousand kyats] ¹ .
19.—If bulk be broken in any [conveyance] ¹ previous to the grant by the [Competent Customs Official] ¹ of an order or entry inwards or a special pass permitting bulk to be broken,	57 & 59	the master of such [conveyance] ¹ shall be liable to a penalty not exceeding [twenty hundred thousand kyats] ¹ .

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

² Inserted by the Sea Customs (Amendment) Act, 1956,[Act No.XIV 1956].

Offences	Section of this Act to which offence has reference.	Penalties.
<p>20.—If any bill of lading or copy required under section 58 is false and the master is unable to satisfy the [Competent Customs Official]¹ that he was not aware of the fact, or if any such bill or copy has been altered with fraudulent intent, or</p> <p>if the goods mentioned in any such bill or copy have not been <i>bona fide</i> shipped as shown therein, or</p> <p>if any such bill of lading, or any bill of lading of which a copy is delivered, has not been made previously to the departure of the [conveyance]¹ from the place where the goods referred to in such bill of lading were shipped, or</p> <p>if any part of the cargo has been staved, destroyed or thrown overboard, or if any package has been opened and such part of the cargo or such package be not accounted for to the satisfaction of [Competent Customs Official]¹</p>	58	[the master of the [conveyance] ¹ shall be liable to a penalty not exceeding three times the customs value of the goods.] ¹

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

Offences	Section of this Act to which offence has reference.	Penalties.
21.—If any master of a [conveyance] ¹ attempts to depart without a port-clearance,	62	such master shall be liable to a penalty not exceeding [ten hundred thousand kyats] ¹ .
22.—If any [conveyance] ¹ actually departs without a clearance,	62	the master of such [conveyance] ¹ shall be liable to a penalty not exceeding [twenty hundred thousand kyats] ¹ .
23.—If any pilot takes charge of any [conveyance] ¹ proceeding to sea, notwithstanding that the master of such [conveyance] ¹ does not produce a port-clearance,	62	such pilot, on conviction before a [Judge] ² , shall be liable to fine not exceeding [twenty hundred thousand kyats] ¹ .
24.—If any master of a [conveyance] ¹ refuses to receive on board an officer of Customs deputed under section 67,	68	such master shall be liable to a penalty not exceeding [ten hundred thousand kyats] ¹ for each day during which such officer is not received on board, and the [conveyance] ¹ , if not entered, shall not be allowed to enter until such penalty is paid.

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

² Substituted by the Sea Customs (Amendment) Act, 2018.

Offences	Section of this Act to which offence has reference.	Penalties.
<p>25.— If any master of a [conveyance]¹ refuses to receive on board one servant of such officer, or to provide such officer and servant with suitable shelter and accommodation, and with a due allowance of fresh water, and with the means of cooking on board,</p>	68	such master shall, in each such case, be liable to a penalty not exceeding [ten hundred thousand kyats] ¹ .
<p>26.— If any master of a [conveyance]¹ refuses to allow such [conveyance]¹, or any box, place or closed receptacle in such [conveyance]¹, to be searched when so required by an officer of Customs bearing a written order to search, or if an officer of Customs places any lock, mark or seal upon any goods in a [conveyance]¹, and such lock, mark or seal is willfully opened, altered or broken, before due delivery of such goods, or if any such goods are secretly conveyed away, or</p>	69	the master of such [conveyance] ¹ shall be liable, upon conviction before a [Judge] ² , to imprisonment for a term not exceeding [three years and shall also be liable to fine] ³ .

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

² Substituted by the Sea Customs (Amendment) Act, 2018.

³ Substituted by the Sea Customs (Amendment) Act, 1956.[Act No.XIV of 1956].

Offences	Section of this Act to which offence has reference.	Penalties.
if any hatchway or entrance to the hold of a [conveyance] ¹ , after having been fastened down by an officer of Customs, is opened without his permission,		
27.— If the master of any [conveyance] ¹ laid up by the withdrawal of the officer of Customs shall, before application is made by him for an officer of Customs to superintend the receipt of cargo, cause or suffer to be put on board of such [conveyance] ¹ any goods whatever, in contravention of section 70,	70	such master shall be liable to a penalty not exceeding three times [the customs value of the goods, and the goods, if protected by a pass, shall be liable to be re-landed for examination at the expense of the conveyance, and, if not protected by a pass, shall be liable to confiscation] ¹ .
27A.—[If any person goes on board or leaves any [conveyance] ¹ in contravention of section 70-A,] ²	[70 -A] ²	[such person shall be liable to a penalty not exceeding [five hundred thousand kyats] ¹ .] ²

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

² Inserted by the Sea Customs (Amendment) Act, 1956.[Act No.XIV of 1956].

Offences	Section of this Act to which offence has reference.	Penalties.
28.— If any master of a [conveyance] ¹ , in any case other than that provided for by No.27, causes or suffers any goods to be discharged, shipped or water-borne contrary to any of the provisions of sections 70, 72 or 75,	70, 72 & 75	such master shall be liable to a penalty not exceeding three times [the customs value of the goods and all goods so discharged, shipped or water-borne shall be liable to confiscation] ¹ .
29.—If, when a boat-note is required by section 76, any goods water-borne for the purpose of being landed from any [conveyance] ¹ , and warehoused or passed for importation, or of being shipped for exportation, be found without such note, or if any goods are found on board any boat in excess of such boat-note, whether such goods are intended to be landed from, or to be shipped on board of, any [conveyance] ¹ ,	76	such goods shall be liable to confiscation, and the person by whose authority the goods are being landed or shipped, and the person in charge of the boat shall each be liable to a penalty not exceeding [the value of the said goods or twice the amount of duty (if any) leviable on the said goods, whichever is greater] ² .

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

² Substituted by the Sea Customs (Amendment) Act, 1956.[Act No.XIV of 1956].

Offences	Section of this Act to which offence has reference.	Penalties.
<p>30.—If any person refuses to receive, or fails to sign, or to note the prescribed particulars upon, any boat-note, as required by section 76, or</p> <p>if any master or officer of a[conveyance]¹ receiving the same fails to deliver it when required so to do by any officer of Customs authorized to make such requisition,</p>	76	such person, master or officer shall be liable to a penalty not exceeding [ten hundred thousand kyats] ¹ .
<p>31.—If any goods are, without permission, shipped or water-borne to be shipped, or are landed, except from or at a wharf or other place duly appointed for the purpose, or</p> <p>if any goods water-borne for the purpose of being landed or shipped are not landed or shipped without unnecessary delay, or</p> <p>if the boat containing such goods be found out of the proper track between the [conveyance]¹ and the wharf or other proper place of landing or shipping, and such deviation be not accounted for to the</p>	<p>73</p> <p>77</p>	<p>such goods shall be liable to confiscation, and the person, by whose authority the goods are shipped, landed, water-borne or transhipped, and the person in charge of the [conveyance]¹ employed in conveying them,</p> <p>shall each be liable to a penalty not exceeding [the value of such goods or twice the amount of duty (if any) leviable on such goods whichever is greater]²</p>

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

² Substituted by the Sea Customs (Amendment) Act, 1956.[Act No.XIV of 1956].

Offences	Section of this Act to which offence has reference.	Penalties.
satisfaction of the [Competent Customs Official] ¹ , or if any goods are transhipped contrary to the provisions of section 78,	78
32.—If, after the issue of a notification under section 79 with regard to any port, any goods are found within the limits of such port on board of any boat not duly licensed and registered,	79	such goods, unless they are covered by a special permit from the [Competent Customs Official] ¹ , shall be liable to confiscation, and the owner or the person in charge of the boat shall be liable to a penalty not exceeding [five hundred thousand kyats.] ¹
33.— If any master of a [conveyance] ¹ discharges or suffers to be discharged any goods not duly entered in the manifest of such [conveyance] ¹ ,	55 & 82	such master shall be liable to a penalty not exceeding three times [the customs value of the goods] ¹ .
34.—If any goods are found concealed in any place, box or closed receptacle in any [conveyance] ¹ , and are not duly accounted for to the satisfaction of the officer in charge of the custom- house,	General	such goods shall be liable to confiscation [and the person in whose charge, custody or possession, the goods are found shall be liable to a penalty not exceeding three times the value of such goods] ² .

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

² Inserted by the Sea Customs (Amendment) Act, 1956.[Act No.XIV of 1956].

Offences	Section of this Act to which offence has reference.	Penalties.
35.—If any goods are found on board in excess of those entered in the manifest, or not corresponding with the specification therein contained,	55 & 82	[such goods shall be liable to confiscation, or to charge with such a fine upon any goods as the Chief Officer of Customs prescribes.] ¹
36.— If, after any goods have been landed and before they have been passed through the custom-house, the owner removes or attempts to remove them, with the intention of defrauding the revenue,	86 & 87	such goods shall be liable to confiscation, or if the goods cannot be recovered, the owner shall be liable, in addition to full duty, to a penalty not exceeding twice the amount of such duty, if the goods be dutiable and the duly leviable thereon can be ascertained, or otherwise to a penalty not exceeding [twenty hundred thousand kyats] ¹ for every missing or deficient package or separate article.
37.—If it be found, when any goods are entered at, or brought to be passed through, a custom-house, either for importation or exportation, that— (a) The packages in which they are contained differ widely from the	86 & 137	such packages, together with the whole of the goods contained therein, shall be liable to confiscation, and [every person concerned in any such offence shall be liable to a penalty not exceeding three times the customs value of the goods or every person

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

Offences	Section of this Act to which offence has reference.	Penalties.
<p>description given in the [import declaration]¹ or application for passing them, or</p> <p>(b) the contents there of have been wrongly described in such [import-declaration]¹ or application as regards the denominations, characters, or conditions according to which such goods are chargeable with duty, or are being imported or exported, or</p> <p>(c) the contents of such packages have been mis-stated in regard to sort, quality, quantity or value, or</p> <p>(d) goods not stated in the [import declaration]¹ or application have been concealed in, or mixed with, the articles specified therein, or have apparently been packed so as to deceive the officers</p>		<p>goods or every person concerned shall, on conviction of any such offence before a [Judge]², be liable to imprisonment for a term not exceeding three years]¹.</p>

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

² Substituted by the Sea Customs (Amendment) Act, 2018.

Offences	Section of this Act to which offence has reference.	Penalties.
of Customs, and such circumstance is not accounted for to the satisfaction of the [Competent Customs Official] ¹ ,		
38.—If, when goods are passed by tale or by package, any omission or mis-description thereof tending to injure the revenue be discovered,	86 & 94	the person guilty of such omission or misdescription shall be liable to a penalty not exceeding ten times the amount of duty which might have been lost to Government by such omission or misdescription, unless it be proved to the satisfaction of the officer in charge of the custom-house that the variance was accidental.
39.— If, without entry duly made, any goods are taken or passed out of any custom-house or wharf,	86	the person so taking or passing such goods shall, in every such case, be liable to a penalty not exceeding [ten hundred thousand kyats] ¹ , and such goods shall be liable to confiscation.
40.— If any prohibited or dutiable goods are found, either before or after landing, concealed in any passenger's baggage,	General	such passenger shall be liable to a penalty not exceeding three times [the customs value of such goods and such goods shall be liable to confiscation] ¹ .

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

Offences	Section of this Act to which offence has reference.	Penalties.
41.—If any goods entered to be warehoused are carried into the warehouse, unless with the authority, or under the care, of the proper officers of Customs, and in such manner, by such persons, within such time, and by such roads or ways, as such officers direct,	93	such goods shall be liable to confiscation and any person so carrying them shall be liable to a penalty not [exceeding three times the customs value of the goods] ¹ .
42.—If any goods entered to be warehoused are not duly warehoused in pursuance of such entry, or are withheld, or removed from any proper place of examination before they have been examined and certified by the proper officer,	94	such goods shall be deemed not to have been duly warehoused, and shall be liable to confiscation.
43.— If any warehoused goods be not warehoused in accordance with sections 94 and 95,	94 & 95	such goods shall be liable to confiscation.

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

Offences	Section of this Act to which offence has reference.	Penalties.
44.— If the licensee of any [private customs warehouse] ¹ licensed under this Act does not open the same when required so to do by any officer entitled to have access thereto, or, upon demand made by any such officer, refuses access to any such officer,	97	such licensee shall be liable to a penalty not exceeding [twenty hundred thousand kyats] ² , and shall further be liable to have his licence forthwith cancelled.
45.— If the keeper of any [public customs warehouse] ¹ , or the licensee of any [private customs warehouse] ¹ , neglects to stow the goods warehoused therein so that easy access may be had to every package and parcel thereof,	Chapter XI	such keeper or licensee shall, for every such neglect, be liable to a penalty not exceeding [one million kyats and shall further be liable to have his license cancelled for his neglect to abide by the Customs officer's proper instructions] ² .
46.— If the owner of any warehoused goods, or any person in the employ of such owner, clandestinely opens any warehouse, or, except in presence of the proper officer of Customs, gains access to his goods,	99	such owner or person shall, in every such case, be liable to a penalty not exceeding [twenty hundred thousand kyats] ² .

¹ Substituted by the Sea Customs (Amendment) Act, 2018.

² Substituted by the Sea Customs (Amendment) Act, 2015.

Offences	Section of this Act to which offence has reference.	Penalties.
47.— If any warehoused goods are opened in contravention of the provisions of section 98, or if any alteration be made in such goods or in the packing thereof, except as provided in section 100,	98 & 100	such goods shall be liable to confiscation.
48.—If any goods lodged in a [private customs warehouse] ¹ are found at the time of delivery therefrom to be deficient, and such deficiency is not due solely to ullage or wastage, as allowed under sections 116 and 117,	123	the licensee of such warehouse shall, unless the deficiency be accounted for to the satisfaction of the [Competent Customs Official] ² , be liable to a penalty equal to five times the duty chargeable on the goods so deficient.
49.—If the keeper of any [public customs warehouse] ¹ , or the licensee of any [private customs warehouse] ¹ , fails, on the requisition of any officer of Customs, to produce any goods which have been deposited in such warehouse, and which have not	123	such keeper or licensee shall, for every such failure, be liable to pay the duties due on such goods, and also a penalty not exceeding [the value of such goods] ³ .

¹ Substituted by the Sea Customs (Amendment) Act, 2018.

² Substituted by the Sea Customs (Amendment) Act, 2015.

³ Substituted by the Sea Customs (Amendment) Act, 1956.[Act No.XIV of 1956].

Offences	Section of this Act to which offence has reference.	Penalties.
<p>been duly cleared and delivered therefrom, and is unable to account for such failure to the satisfaction of the [Competent Customs Official]¹,</p>		
<p>50.—If any goods, after being duly warehoused, are fraudulently concealed in, or removed from, the warehouse, or abstracted from any package, or transferred from one package to another, or otherwise, for the purpose of illegal removal or concealment,</p>	Chapter XI	such goods shall be liable to confiscation, and any person concerned in any such offence shall be liable to a penalty not exceeding [three times the customs value of such goods] ¹ .
<p>51.— If any goods lodged in a [private customs warehouse]² are found to exceed the registered quantity,</p>	Chapter XI	such excess, unless accounted for to the satisfaction of the officer in charge of the custom-house, shall be charged with five times the ordinary duty thereon.
<p>52.— If any goods be removed from the warehouse in which they were originally deposited, except in the presence, or with the sanction, of</p>	Chapter XI	such goods shall be liable to confiscation and any person so removing them shall be liable to a penalty not exceeding [three times the customs value of such goods] ¹ .

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

² Substituted by the Sea Customs (Amendment) Act, 2018.

Offences	Section of this Act to which offence has reference.	Penalties.
55.— If any goods be taken on board of any [conveyance] ¹ at any customs-port in contravention of section 136,	136	the master of such [conveyance] ¹ shall be liable to a penalty not exceeding [three times the customs value of the goods] ¹ .
56.— If any goods not specified in a duly passed shipping bill are taken on board of any [conveyance] ¹ , contrary to the provisions of section 137,	137	the master of such [conveyance] ¹ shall be liable to a penalty not exceeding [three times the customs value of the goods] ¹ .
57.— If any goods specified in the manifest of any [conveyance] ¹ , or in any shipping bill, are not duly shipped before the departure of such [conveyance] ¹ , or are re-landed, and notice of such short-shipment or re-landing be not given as required by section 140,	140	the owner of such goods shall be liable to a penalty not exceeding [three times the customs value of such goods and such goods shall be liable to confiscation] ¹ .

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

Offences	Section of this Act to which offence has reference.	Penalties.
58.— If any goods duly shipped on board of any [conveyance] ¹ be landed, except under sections 141, 142 or 143, at any place other than that for which they have been cleared,	141	the master of such [conveyance] ¹ shall unless the landing be accounted for to the satisfaction of the [Competent Customs Official] ¹ , be liable to a penalty not exceeding three times the value of such goods so landed.
59.— If any goods on account of which drawback has been paid be not found on board of any [conveyance] ¹ referred to in section 142,	142	the master of such [conveyance] ¹ shall be liable to a penalty not exceeding the entire value of such goods, unless the fact be accounted for to the satisfaction of the [Competent Customs Official] ¹ .
60.— If any person, without a special pass from an officer of Excise at the place of exportation, re-lands or attempts to re-land any spirit shipped for exportation,	154	such person shall be liable to a penalty not exceeding [three times the customs value of such spirit] ¹ .
61.— If any person willful contravenes any rule relating to spirits made under section 155,	155	such person shall be liable to a penalty not exceeding [three times the customs value of such spirit and all such spirits shall be liable to confiscation] ¹

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

Offences	Section of this Act to which offence has reference.	Penalties.
62.– If, in contravention of any rules made under section 157, any goods are taken into, or put out of, or carried in, any coasting-[conveyance] ¹ , or if any such rules be otherwise infringed,	157	[the master of such coasting-conveyance shall be liable to a penalty not exceeding three times the customs value of the goods.] ¹
63.– If, contrary to any such rules, any coasting-[conveyance] ¹ touches at any foreign port, or deviates from her voyage, unless forced by unavoidable circumstances, or if the master of any such [conveyance] ¹ which has touched at a foreign port fails to declare the same in writing to the [Competent Customs Official] ¹ at the customs-port at which such [conveyance] ¹ afterwards first arrives,	159	the master of such [conveyance] ¹ shall be liable to a penalty not exceeding [twenty hundred thousand kyats] ¹ and if any goods liable to export-duty have been landed from, or any goods liable to import-duty have been shipped in, such [conveyance] ¹ at such foreign port, such master shall further be liable to a penalty not exceeding three times the duty which would have been leviable on such goods if they had been exported from, or imported at, a customs-port to or from a foreign port, as the case may be.

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

Offences	Section of this Act to which offence has reference.	Penalties.
64.– If in the case of any coasting-[conveyance] ¹ anyoftheprovisions of sections 158, 159 or 160 are not complied with,	158, 159 & 160	the master of such [conveyance] ¹ shall in each such case be liable to a penalty not exceeding [ten hundred thousand kyats] ¹ .
65.– If the person executing any bond given under section 161 fails to produce the certificate mentioned in the same section, or to show sufficient reason for its non-production,	161	such person shall be liable to a penalty not exceeding [the amount of customs value which would have been chargeable on the export-cargo of the conveyance had she been declared to be bound to a foreign
66.– If the master of any coasting-[conveyance] ¹ violates any of the conditions under which a general pass forsuch[conveyance] ¹ has been granted,	164	port] ¹ . such master shall be liable to a penalty not exceeding [twenty hundred thousand kyats] ¹ .
67.– If any master of a coasting-[conveyance] ¹ contravenes any of the provisions of section 165,	165	such master shall be liable to a penalty not exceeding [ten hundred thousand kyats] ¹ .

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

Offences	Section of this Act to which offence has reference.	Penalties.
<p>68.— If, upon examination, any package entered in the cargo-book required by section 165, as containing dutiable goods, is found not to contain such goods, or if any package is found to contain dutiable goods not entered, or not entered as such, in such book,</p>	165	such package, with its contents shall be liable to confiscation.
<p>69.— If the master of any coasting-[conveyance]¹ required under section 165 to keep a cargo-book fails correctly to keep, or to cause to be kept, such book, or to produce the same on demand, or if at any time there be found on board of any such [conveyance]¹ any goods not entered in such book as laden, or any goods noted as delivered, or if any goods entered as laden, and not noted as delivered, be not on board,</p>	165	such master shall be liable to a penalty not exceeding [ten hundred thousand kyats] ¹ .

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

Offences	Section of this Act to which offence has reference.	Penalties.
<p>70.— If, contrary to the provisions of this, or any other law for the time being in force relating to the Customs, any goods are laden on board of any [conveyance]¹ in any customs-port and carried coastwise, or if any goods which have been brought coastwise are so unladen in any such port, or if any goods are found on board of any coasting-[conveyance]¹ without being entered in the manifest or cargo-book or both (as the case may be) of such [conveyance]¹,</p>	Chapter XV	such goods shall be liable to confiscation, and the master of such coasting-[conveyance] ¹ shall be liable to a penalty not exceeding three times [the customs value of such goods] ¹ .
<p>71.— If the master of any coasting-[conveyance]¹ refuses to bring any document to the [Competent Customs Official]¹ when so required under section 166,</p>	166	such master shall be liable to a penalty not exceeding [five hundred thousand kyats] ¹ .

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

Offences	Section of this Act to which offence has reference.	Penalties.
<p>72.— If any person makes or signs, or uses, any declaration or document used in the transaction of any business relating to the Customs, knowing or having reason to believe such declaration or document to be false in any particular, or counterfeits, falsifies or fraudulently alters or destroys any such document, or any seal, signature, initials or other mark made or impressed by any officer of Customs in the transaction of any business relating to the Customs, or, being required under this Act to produce any document, refuses or neglects to produce such document, or, being required under this Act to answer any question put to him by an officer of Customs, does not truly answer such question,</p>	<p>General</p>	<p>such person [or any person concerned shall be liable to a penalty not exceeding three times of the customs value of the goods or such person or any person concerned shall be liable to a penalty not exceeding ten million kyats or such person or any person concerned shall, on conviction of any such offence before a Judge, be liable to imprisonment for a term not exceeding three years or to fine or to both.]¹</p>

¹ Substituted by the Sea Customs (Amendment) Act, 2018.

Offences	Section of this Act to which offence has reference.	Penalties.
73.— If any person on board of any [conveyance] ¹ or boat in any customs-port, or who has landed from any such [conveyance] ¹ or boat, upon being asked by any such officer whether he has dutiable or prohibited goods about his person or in his possession, declares that he has not, and if any such goods are, after such denial, found about his person or in his possession,	General	such goods shall be liable to confiscation, and such person shall be liable to a penalty not exceeding three times the value of such goods.
74.— If any officer of Customs requires any person to be searched for dutiable or prohibited goods, or to be detained, without having reasonable ground to believe that he has such goods about his person, or has been guilty of an offence relating to the Customs,	169	such officer shall, on conviction before a [Judge] ² , be liable to a fine not exceeding [five hundred thousand kyats] ¹ .

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

² Substituted by the Sea Customs (Amendment) Act, 2018.

Offences	Section of this Act to which offence has reference.	Penalties.
75.— If any officer of Customs or other person duly employed for the prevention of smuggling is guilty of a wilful breach of the provisions of this Act,	General	such officer or person shall, on conviction before a [Judge] ¹ , be liable to simple imprisonment for any term not exceeding two years, or to fine, or to both.
76.— If any officer of Customs, or other person duly employed for the prevention of smuggling, practises, or attempts to practise, any fraud for the purpose of injuring the custom-revenue, or abets or connives at any such fraud, or any attempt to practise any such fraud,	General	such officer or person shall, on conviction before a [Judge] ¹ , be liable to simple imprisonment for any term not exceeding two years, or to fine, or to both.
77.— If any police-officer, whose duty it is, under section 180, to send a written notice or cause goods to be conveyed to a custom-house, neglects so to do,	180	such officer shall, on conviction before a [Judge] ¹ , be liable to a penalty not exceeding [five hundred thousand kyats] ² .

¹ Substituted by the Sea Customs (Amendment) Act, 2018.

² Substituted by the Sea Customs (Amendment) Act, 2015.

Offences	Section of this Act to which offence has reference.	Penalties.
78.— If any person intentionally obstructs any officer of Customs or other person duly employed for the prevention of smuggling, in the exercise of any powers given under this Act to such officer or person,	General	such person shall on conviction before a [Judge] ¹ , be liable to imprisonment for any term not exceeding six months, or to a fine not exceeding [five hundred thousand kyats] ² , or to both.
78A.—[If any person fails to comply with the provisions contained in section 194-A (1),] ² [78B.—If any Competent Customs Official and his staff who have been duly authorized by section 194-A(2) and section 194-A(3) are refused to accept without hindrance and to provide necessary assistance,	194-A (1) 194-A (2),(3)	such person shall be liable to a penalty not exceeding [ten million kyats or such person shall, on conviction of any such offence before a [Judge] ¹ , be liable to imprisonment for a term not exceeding three years.] ² such person shall be liable to a penalty not exceeding ten million kyats or such person shall, on conviction before a [Judge] ¹ , be liable to imprisonment for a term not exceeding three years] ³ .

¹ Substituted by the Sea Customs (Amendment) Act, 2018.

² Substituted by the Sea Customs (Amendment) Act, 2015.

³ Inserted by the Sea Customs (Amendment) Act, 2015.

Offences	Section of this Act to which offence has reference.	Penalties.
<p>[78C.— If any person, with an intention to cheat, illegally alters, adds, forges (or counterfeits) the documents or destroys the documents connected with the importation or exportation of any goods, required under section 194-A(1),</p> <p>[78D.— If any person who is required and responsible to be examined under section 194-A(4), refuses to comply with the Customs officer's request to accept and agree to his examination of goods on land,</p>	<p>194-A (1)</p> <p>194-A(4)</p>	<p>such person or any person concerned in any such offence shall be liable to a penalty not exceeding three times the customs value of such goods which is altered, destroyed and cheated or such person or any person concerned shall, on conviction before a [Judge]², be liable to imprisonment for a term not exceeding three years.]¹</p> <p>such person shall be liable to a penalty not exceeding ten million kyats for refusal or such person shall, on conviction of any such offence before a [Judge]², be liable to imprisonment for a term not exceeding three years.]¹</p>
<p>79.— If any officer of Customs, except in the discharge in good faith of his duty as such officer, discloses any particulars learned by him in his official capacity in respect of any goods or shows any samples delivered to him in such capacity, or</p>	<p>195</p>	<p>he shall be liable to a penalty not exceeding [five hundred thousand kyats]³.</p>

¹ Inserted by the Sea Customs (Amendment) Act, 2015.

² Substituted by the Sea Customs (Amendment) Act, 2018.

³ Substituted by the Sea Customs (Amendment) Act, 2015.

Offences	Section of this Act to which offence has reference.	Penalties.
if any officer of Customs, except as permitted by this Act, parts with the possession of any samples delivered to him in his official capacity,		
80.– If any person, without the approval of the [Competent Customs Official] ¹ under section 202, acts as an agent for the transaction of business as therein mentioned,	202	[such person or any person concerned shall be liable to a penalty not exceeding five million kyats or such person or any person concerned shall, on conviction of any such offence before a Judge, be liable to imprisonment for a term not exceeding three years.] ²

[167-A. If in any prosecution or in any proceeding in respect of any goods, the importation or exportation of which has been prohibited or restricted under section 19, any question shall arise whether such goods have not been imported or whether no attempt has been made to export such goods, contrary to such prohibition or restriction, then in such case the burden of proof thereof shall be on the accused or on the person against whom the proceedings are opened.]³ **[Burden of proof.]³**

[167-B. For the purposes of item 8 of the schedule to section 167 and section 167-A the word “attempt” means any act of concealment, keeping or conveying of goods under such circumstances as are sufficient to satisfy the [Competent Customs Official]³ that the goods are being concealed, kept or conveyed with intent to import or export the goods contrary to the prohibition or restriction under section 19.]⁴ **[Attempt.]⁴**

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

² Substituted by the Sea Customs (Amendment) Act, 2018.

³ Inserted by the Sea Customs (Amendment) Act, 1953 [Act No. XVI of 1953], dated 21st March 1953.

⁴ Inserted by the Sea Customs (Amendment) Act, 1959. [Act No. XIX of 1959].

Packages and contents included in confiscation of goods.

168. The confiscation of any goods under this Act includes any package in which they are found, and all the other contents thereof.

Also conveyances and animals used for removal.

Every [conveyance]¹, cart or other means of conveyance, and every horse or other animal, used [for the removal]² of any goods liable to confiscation under this Act, shall in like manner be liable to confiscation.

Tackle, etc., included in confiscation of [conveyances]¹.

The confiscation of any [conveyance]¹ under this Act includes her tackle, apparel and furniture.

CHAPTER XVII³.

PROCEDURE RELATING TO OFFENCES, APPEALS, ETC.

Power to search on reasonable suspicion.

169. Any officer of Customs duly employed in the prevention of smuggling may search any person on board of any [conveyance]¹ in any port in [the Republic of the Union of Myanmar]¹, or any person who has landed [from or is about to board, any [conveyance]¹]⁴:

Provided that such officer has reason to believe that such person has dutiable or prohibited goods secreted about his person

Persons may, before search, require to be taken before [Judge]⁵ or [Competent Customs Official]¹

170. When any officer of Customs is about to search any person under the provisions of section 169, such person may require the said officer to take him, previous to search, before the nearest [Judge]⁵ or [Competent Customs Official]¹.

If such requisition be made, the officer of Customs may detain the person making it until he can bring him before the nearest [Judge]⁵ or [Competent Customs Official]¹.

The [Judge]⁵ or [Competent Customs Official]¹ before whom any person is so brought shall, if he sees no reasonable ground for search, forthwith discharge such person; but if otherwise, shall direct that the search be made.

A female shall not be searched by any but a female.

Power to stop [conveyances]¹, carts, etc., and search for goods on reasonable suspicion.

171. Any duly empowered officer of Customs, or other person duly employed for the prevention of smuggling, may stop and search for smuggled goods any [conveyance]¹, cart or other means of conveyance: provided that he has reason to believe that smuggled goods are contained therein.

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

² Union Bank of Burma Act, 1952. [Act No. IX of 1952].

³ Section 29 of the Emigration Act says that all the powers conferred by law on officers of sea customs may be exercised by them for the prevention of offences against that Act.

⁴ Substituted by the Sea Customs (Amendment) Act, 1956. (Act No XIV of 1956).

⁵ Substituted by the Sea Customs (Amendment) Act, 2018.

172. Any [Judge]¹ may, on application by a [Competent Customs Official]², stating his belief that dutiable or prohibited goods are secreted in any place within the local limits of the jurisdiction of such [Judge]¹, issue a warrant to search for such goods.

Power to issue search warrants.

Such warrant shall be executed in the same way, and shall have the same effect, as a search-warrant issued under the law relating to Criminal Procedure.

[172-A. If the [Director-General of Customs]² or any [Competent Customs Official]² in charge of a custom-house has reason to believe that dutiable or prohibited goods illegally imported or to be illegally exported are stored or secreted in any building, [conveyance]² or place, within his jurisdiction, and that a search-warrant under section 172 cannot be obtained without affording the offender an opportunity of escape or of concealing or destroying evidence of the offence, he may authorize any officer of Customs in writing in such form as may be prescribed by the [Director-General of Customs]² to, or may himself –

[Power of [Director-General of Customs]² to search.]³

- (a) enter into any such building, [conveyance]² or place;
- (b) in case of resistance, break open any door and remove any other obstacle to such entry;
- (c) seize any goods which he has reason to believe to be liable to confiscation under this Act;
- (d) detain and search, and, if he thinks proper, arrest any person whom he has reason to believe to be guilty of any offence under this Act; and
- (e) seize any book, receipt, record or other document or anything which he has reason to believe to be connected with the importation of, or the attempt to export, the goods seized or liable to be seized under the provisions of this Act.

The written authority for the search shall have the same effect as a search- warrant issued under the Code of Criminal Procedure and all searches under this section shall be made in accordance with the provisions of the said Code.]³

173. Any person against whom a reasonable suspicion exists that he has been guilty of an offence under this Act may be arrested in any place, either upon land or water, by any officer of Customs or other person duly employed for the prevention of smuggling.

Persons reasonably suspected may be arrested.

¹ Substituted by the Sea Customs (Amendment) Act, 2018.

² Substituted by the Sea Customs (Amendment) Act, 2015.

³ Interested by the Sea Customs (Amendment) Act, 1959. [Act No. XIX of 1959.]

Persons arrested to be taken to nearest [Judge]¹ or [Competent Customs Official]².

174. Every person arrested on the ground that he has been guilty of an offence under this Act shall forthwith be taken before the nearest [Judge]¹ or [Competent Customs Official]².

Persons taken before [Judge]¹ may be detained or admitted to bail.

175. When any such person is taken before a [Judge]¹, such [Judge]¹ may, if he thinks fit, either commit him to gaol or order him to be kept in the custody of the police for such time as is necessary to enable such [Judge]¹ to communicate with the proper officers of Customs:

Provided that any person so arrested, committed or kept shall be released on giving security to the satisfaction of the [Judge]¹ to appear at such time and place as such [Judge]¹ appoints in this behalf.

Persons escaping may be afterwards arrested.

176. If any person liable to be arrested under this Act is not arrested at the time of committing the offence for which he is so liable, or after arrest makes his escape, he may at any time afterwards be arrested and taken before a [Judge]¹, to be dealt with as if he had been arrested at the time of committing such offence.

Persons in the Myanmar Navy, when arrested, to be secured on board until warrant procured.

177. When any person employed on the crew of any of the ships of the [Myanmar Navy]³ is arrested under this Act, the arresting officer shall forthwith give notice thereof to the commanding officer of the ship, who shall thereupon place such person in security on board of such ship, until the arresting officer has obtained a warrant from a [Judge]¹ for bringing up such person to be dealt with according to law.

The [Judge]¹ shall grant such warrant upon complaint made to him by the arresting officer, stating the offence for which the person is detained.

Seizure of things liable to confiscation.

178. Any things liable to confiscation under this Act may be seized in any place, either upon land or water, by any officer of Customs or other person duly employed for the prevention of smuggling.

Things seized how dealt with.

179. All things seized on the ground that they are liable to confiscation under this Act shall, as soon as conveniently may be, be delivered into the care of any Customs-officer authorized to receive the same.

If there be no such officer at hand, all such things shall be carried to and deposited at the custom-house nearest to the place of seizure.

¹ Substituted by the Sea Customs (Amendment) Act, 2018.

² Substituted by the Sea Customs (Amendment) Act, 2015.

³ Substituted by the Union of Burma (Adaptation of Laws) Order, 1948.

If there be no custom-house within a convenient distance, such things shall be deposited at the nearest place appointed by the [Director-General of Customs]¹ for the deposit of things so seized.

180. When any things liable to confiscation under this Act are seized by any police-officer on suspicion that they have been stolen, he may carry them to any police-station or Court at which a complaint connected with the stealing or receiving of such things has been made, or an enquiry connected with such stealing or receiving is in progress, and there detain such things until the dismissal of such complaint or the conclusion of such enquiry or of any trial thence resulting.

Procedure in respect of things seized on suspicion.

In every such case the police-officer seizing the things shall send written notice of their seizure and detention to the nearest custom-house; and immediately after the dismissal of the complaint or the conclusion of the enquiry or trial he shall cause such things to be conveyed to, and deposited at, the nearest custom-house, to be there proceeded against according to law.

181. When anything is seized, or any person is arrested under this Act, the officer or other person making such seizure or arrest shall, on demand of the person in charge of the thing so seized, or of the person so arrested, give him a statement in writing of the reason for such seizure or arrest.

When seizure or arrest is made, reason in writing to be given.

181-A. (1) The [Director-General of Customs]¹ or other officer authorized by the [Union Ministry of Planning and Finance]² in this behalf may detain any package, brought whether by land or sea into [the Republic of the Union of Myanmar]¹, which suspects to contain –

Power to detain packages containing certain publications imported into [the Republic of the Union of Myanmar]¹.

(a) any newspaper or book as defined in [Printing and Publishing Enterprise Law]³ or

(b) any document, containing any seditious matter, that is to say, any matter the publication of which is punishable under section 124-A of the Penal Code, and shall forward such package to such officer as the [Union Ministry of Planning and Finance]² may appoint in this behalf.

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

² Substituted by the Sea Customs (Amendment) Act, 2018.

³ Substituted by the Printing and Publishing Enterprise Law (The Pyidaungsu Hluttaw Law No. 13/2014)

(2) Any officer detaining a package under the provisions of sub-section (1) shall, where practicable, forthwith send by post to the addressee or consignee of such package notice of the fact of such detention.

(3) The [Union Ministry of Planning and Finance]¹ shall cause the contents of such package to be examined, and if it appears to the [Union Ministry of Planning and Finance]¹ that the package contains any such newspaper, book or other document, containing any such seditious matter, may pass such orders as to the disposal of the package and its contents as he may deem proper, and, if it does not so appear, shall release the package and its contents unless the same be otherwise liable to seizure under any law for the time being in force:

Provided that any person interested in any package detained under the provisions of this section may, within two months from the date of such detention, apply to the [Union Ministry of Planning and Finance]¹ for release of the same, and the [Union Ministry of Planning and Finance]¹ shall consider such application and pass such orders thereon as he may deem to be proper:

Provided further that, if such application is rejected, the applicant may, within two months from the date of the order rejecting the application, apply to [the Supreme Court of the Union]¹ for release of the package or its contents on the ground that the package did not contain any such newspaper, book or other document containing any such seditious matter.

(4) In this section “document” includes also any painting, drawing or photograph, or other visible representation.

Procedure for disposal by [the Supreme Court of the Union]¹ of applications for release of packages so detained.

181-B. Every application under the second proviso to sub-section (3) of section 181-A shall be heard and determined, in the manner provided by section 99-D to 99-F of the Code of Criminal Procedure, by a Special Bench of [the Supreme Court of the Union]¹ constituted in the manner provided by section 99-C of that Code.

Jurisdiction barred.

181-C. No order passed or action taken under section 181-A shall be called in question in any Court otherwise than in accordance with the second proviso to sub-section (3) of that section.

¹ Substituted by the Sea Customs (Amendment) Act, 2018.

182. [In every case, except the cases mentioned in section 167 (Nos. 23, 26, 72, and 74 to 78, both inclusive), under this Act, the Director-General of Customs or the Competent Customs Official who has been duly empowered by the Director-General of Customs has the power to determine the matters of confiscation or [a fine upon any goods]¹ or any person is liable to a penalty in accordance with law and procedures.

Adjudication of confiscations and penalties.

Furthermore, the Director-General of Customs may confer the power duly upon any other officer as he thinks fit to perform the duties related with Customs and the powers referred to this section shall be conferred to any other officer either by name or by his position.]¹

183. Whenever confiscation is authorized by this Act, the officer adjudging it [may]² give the owner of the goods an option to pay in lieu of confiscation such fine as the officer thinks fit.

Option to pay fine in lieu of confiscation.

184. When anything is confiscated under section 182, such thing shall thereupon vest in [the State]³.

On confiscation, property to vest in the State.

The officer adjudging confiscation shall take and hold possession of the thing confiscated, and every officer of police, on the requisition of such officer, shall assist him in taking and holding such possession.

185. If any [conveyance]¹ actually departs without a port-clearance, or after failing to bring-to when required at any station appointed under section 17, the penalty to which the master of such [conveyance]¹ is liable may be adjudged by the [Competent Customs Official]¹ of any customs-port for which such [conveyance]¹ proceeds, or in which she is.

Levy of penalty for failure to bring-to.

A certificate of such departure or failure to bring-to when required purporting to be signed by the [Competent Customs Official]¹ of the port from which the [conveyance]¹ is stated to have so departed, shall be *prima facie* proof of the fact so certified.

186. The award of any confiscation, penalty or [a fine upon any goods]¹ under this Act by an officer of Customs shall not prevent the infliction of any punishment to which the person affected thereby is liable under any other law.

Penalty under Act not to interfere with punishment under other law.

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

² Substituted by the Sea Customs (Amendment) Act, 1956.[Act No. XIV of 1956].

³ Substituted by the Union of Burma (Adaptation of Laws) Order, 1948.

The Code of Criminal Procedure not to apply.

[186-A. The provisions of section 403 of the Code of Criminal Procedure shall not apply to any proceeding before an officer of Customs under sections 167 and 183 or to any appeal or revision under section 188 or 191.]¹

Offences not specially provided for how tried.

187. All offences against this Act, other than those cognizable under section 182 by officers of Customs, may be tried summarily by a [Judge]².

Appeal from Subordinate to [Union Minister for Planning and Finance].²

188. Any person deeming himself aggrieved by any decision or order passed by an officer of Customs under this Act may within [one month from the date of such decision or order, appeal therefrom to the [Union Minister for Planning and Finance]², or, in such cases as the [Union Ministry of Planning and Finance]² directs, to any officer of Customs not inferior in rank to a [Competent Customs Official]⁴ and empowered in that behalf by name or in virtue of his office by the [Union Ministry of Planning and Finance]². Such officer may, on sufficient cause being shown, extend the period of appeal from one month to a period not exceeding three months]³.

[Such officer]⁵ may thereupon make [such further inquiry, giving the appellant, on his request, permission to make an oral statement,]⁵ and pass such order as he thinks fit, confirming, altering or annulling the decision or order appealed against:

Provided that no such order in appeal shall have the effect of subjecting any person to any greater confiscation, penalty or rate of duty than has been adjudged against him in the original decision or order.

[Every order passed in appeal under this section shall, subject to the power of review and revision conferred by section 191, be final.]⁶

Deposit, pending appeal, of duty demanded.

189. Where the decision or order appealed against relates to any duty or penalty leviable in respect of any goods, the owner of such goods, if desirous of appealing against such decision or order, shall, pending the appeal, deposit in the hands of the [Competent Customs Official]⁴ at the port where the dispute arises the amount demanded by the officer passing such decision or order.

When delivery of such goods to the owner thereof is withheld merely by reasons of such amount not being paid, the [Competent Customs Official]⁴ shall, upon such deposit being made, cause such goods to be delivered to such owner.

¹ Inserted by Sea Customs (Amendment), Act 1950. [Act No. LI of 1950].

² Substituted by the Sea Customs (Amendment) Act, 2018.

³ Substituted by the Sea Customs (Amendment) Act, 1959. [Act No. XIX of 1959].

⁴ Substituted by the Sea Customs (Amendment) Act, 2015.

⁵ Substituted by the Sea Customs (Amendment) Act, 1956. [Act No. XIV of 1956].

⁶ Substituted by the Sea Customs (Amendment) Act, 1949. [Act No. XXXIII of 1949].

If upon any such appeal it is decided that the whole or any portion of such amount was not leviable in respect of such goods, the [Competent Customs Official]¹ shall return such amount or portion (as the case may be) to the owner of such goods on demand by such owner.

[190. x x x x]²

191. [(1) An Officer of Customs or the [Union Minister for Planning and Finance]⁴ or [Union Ministry of Planning and Finance]⁴ may, either of his own motion or on the application of any party interested, review, and on so reviewing modify, reverse or confirm, any order [other than one made on review]⁵ made by himself or by any of his predecessors in office:
Provided as follows:—
- (a) When an officer of Customs below the rank of [Competent Customs Official]¹ proposes to review any order, whether made by himself or by any of his predecessors in office, he shall first obtain the sanction of the [Competent Customs Official]¹ ;
- (b) an application for review of an order shall not be entertained unless it is made within ninety days from the making of the order, or unless the applicant satisfies the officer of Customs or the [Union Minister for Planning and Finance]⁴ or [Union Ministry of Planning and Finance]⁴, as the case may be, that he has sufficient cause for not making the application within that period;
- (c) an order shall not be modified or reversed unless reasonable notice has been given to the parties affected thereby to appear and be heard in support of the order;
- (d) an order against which an appeal has been preferred shall not be reviewed;
- (e) [a review by a reviewing authority under this section on the own motion of such authority shall not be made after the expiry of two years from the making of the order.]⁵³
- Review and Revision.**

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

² Deleted by the Sea Customs (Amendment) Act, 1956. [Act No. XIV of 1956].

³ Substituted by the Sea Customs (Amendment) Act, 1949. [Act No. XXXIII of 1949].

⁴ Substituted by the Sea Customs (Amendment) Act, 2018.

⁵ Inserted and substituted by the Sea Customs (Second Amendment) Act, 1949. [Act No. LIX of 1949].

- [(2) (a) The [Union Minister for Planning and Finance]² or the [Director-General of Customs]³ may, at any time and on application or otherwise, call for the record of any case disposed of by any officer of Customs subordinate to him, and
- (b) the [Union Ministry of Planning and Finance]² may, at any time and on application or otherwise, call for the record of any case disposed of by any officer of Customs or the [Union Minister for Planning and Finance]²

for the purpose of satisfying himself as to the correctness, legality or propriety of any decision or order made and may make such order as he thinks fit:]¹

[Provided that before any such decision or order is modified or reversed in revision the party concerned shall be given an opportunity to file a written statement, but he may not be permitted to give any oral statement, as to why such decision or order should not be modified or reversed]⁴. [Provided also that no application under this sub-section shall be entertained unless the party concerned has exercised the right of appeal under section 188 and complied with the provisions of section 189]⁵.

Goods on which penalty incurred not to be removed till payment.

192. When any [imposed duties and taxes, fine or penalty or a fine upon any goods]² is leviable under this Act, the goods in respect of which such [imposed duties and taxes, fine or penalty or a fine upon any goods]² is leviable shall not be removed by the owner until such [imposed duties and taxes, fine or penalty or a fine upon any goods]² is paid.

Other goods of person liable to fine or penalty may be detained.

If any person has become liable to any such [imposed duties and taxes, fine or penalty or a fine upon any goods]² in respect of any goods, the [Competent Customs Official]³ may detain any other goods belonging to such person passing through the custom-house until such [imposed duties and taxes, fine or penalty or a fine upon any goods]² is paid.

Enforcement of payment of penalty.

193. When a [imposed duties and taxes, fine or penalty or a fine upon any goods]² is adjudged against any person under this Act by any officer of Customs, such officer, if such [imposed duties and taxes, fine or penalty or a fine upon any goods]² be not paid, may levy the same by sale of any goods of the said person which may be in his charge or in the charge of any other officer of Customs.

¹ Substituted by the Sea Customs (Amendment) Act, 1949. [Act No. XXXIII of 1949].

² Substituted by the Sea Customs (Amendment) Act, 2018.

³ Substituted by the Sea Customs (Amendment) Act, 2015.

⁴ Inserted by Sea Customs (Amendment), Act 1950. [Act No. LI of 1950].

⁵ Inserted by the Sea Customs (Amendment) Act, 1959. [Act No. XIX of 1959].

When an officer of Customs who has adjudged a [imposed duties and taxes, fine or penalty or a fine upon any goods]¹ against any person under this Act is unable to realize the unpaid amount thereof from such goods, such officer may notify in writing, to any [Judge]¹ within the local limits of whose jurisdiction such person or any goods belonging to him may be, the name and residence of the said person and the amount of [imposed duties and taxes, fine or penalty or a fine upon any goods]¹ unrecovered: and such [Judge]¹ shall thereupon proceed to enforce payment of the said amount in like manner as if such [imposed duties and taxes, fine or penalty or a fine upon any goods]¹ had been a fine inflicted by himself.

CHAPTER XVIII. MISCELLANEOUS.

194. [Any Competent Customs Official may open any package and examine any goods brought [by any mode of transport]¹ to, or shipped or brought for shipment at, any place of the Republic of the Union of Myanmar.

Power to open packages and examine goods.

The Director-General of Customs may issue the notification related to the customs procedures which are based on the international customs standard procedure called “Risk Management”.]²

194-A. [The Competent Customs Official may request any books, receipts, records or any other documents related to the importation or exportation of goods from any owner of the goods or his agent or the person who takes in possession of the goods or the person who transports goods or the person who store goods or any person who causes to be transported or any person who causes to be stored the goods; and such person shall comply in accordance with the request of the Competent Customs Official as follows;

Power to demand production of documents connected with importation and exportation of goods.

- (1) such person shall keep the books, lists, receipts, other documents, computer records, any trading records prepared by electronic means which are related to importation or exportation of goods for seven years. And such person shall give to any Competent Customs Official who has been duly empowered and shall answer the questions of such officer related to importation or exportation of goods.
- (2) Any duly empowered Competent Customs Official shall, at any appropriate time, enter to any premises or any place where the documents or computer records or electronic records referred to sub-section (1) are kept in there. Any such officer shall have the right of inspecting

¹ Substituted by the Sea Customs (Amendment) Act, 2018.

² Substituted by the Sea Customs (Amendment) Act, 2015.

the documents and the accounts or copying them or getting them copied and submitting to him, putting them on record, putting seals thereon, taking photos of these, moving them from the original place or getting them to be moved or preventing them.

- (3) When any Competent Customs Official is sent on duty, to any premises or place, which is under the control of any person, that person, referred to in sub-section (1) that person shall receive and accept the Competent Customs Official and his staff without hindering and responsible to provide the necessary assistance.
- (4) Any Competent Customs Official who has been duly authorized to examine any premises or any place or any part which is under the control of any person mentioned in sub-section (1) may enter any premises and place, if necessary, for the purpose of ground examination of package and examine any goods. Such officer may lock, seal, mark or keep, by any means, any goods while making ground examination.]¹

Power to take samples of goods.

195. [(1) The Competent Customs Official may, on the entry or clearance of any goods or at any time while such goods are being taken out or while necessary functions are being carried out by the custom-house, take samples of such goods, for examination or for ascertaining the value thereof on which duties are payable, or for any other necessary purpose. Every such sample may be restored to him either selling or giving it originally according with his consent.]¹
- (2) The articles intended for home consumption as food or goods which consist of drugs are entitled to take samples in order to inspect under this sub-section. In making laboratory test on such sample goods, the value of sample goods and all expenses shall be borne by the owner.]¹

[195-A. x x x x]²

Owner to pay expense incidental to compliance with Customs Law.

196. The unshipping, carrying, shipping and landing of all goods, and the bringing of them to the proper place for examination or weighing, and the putting of them into and out of the scales,

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

² Deleted by the Sea Customs (Amendment) Act, 1959. [Act No. XIX of 1959].

and the opening, unpacking, bulking, sorting, lotting, marking and numbering of goods, where such operations are necessary or permitted, and the removing of goods to, and the placing of them in, the proper place of deposit, shall be performed by or at the expense of the owner of such goods.

197. No owner of goods shall be entitled to claim from any officer of Customs compensation for any loss or damage occurring to such goods at any time while they remain or are lawfully detained in any custom-house, or on any custom-house wharf, or under charge of any officer of Customs, unless it be proved that such loss or damage was occasioned by the neglect or wilful act of such officer of Customs.

No compensation for loss or injury except on proof of neglect or wilful act.

198. No proceeding other than a suit shall be commenced against any person for anything purporting to be done in pursuance of this Act without giving to such person a month's previous notice in writing of the intended proceeding and of the cause thereof; or

Notice of proceedings.

After the expiration of three months from the accrual of such cause.

Limitation.

199. The [Director-General of Customs]¹ may from time to time fix the period after the expiration of which goods left on any custom-house wharf, or other authorized landing-place or part of the custom-house premises, shall be subject to payment of fees and the amount of such fees.

Wharfage- fees.

200. A duplicate of any certificate, manifest, bill or other custom-house document may, on payment of a fee, [the amount of money prescribed by the Director-General of Customs from time to time]¹, be furnished at the discretion of the [Competent Customs Official]¹ to any person applying for the same, if the [Competent Customs Official]¹ is satisfied that no fraud has been committed or is intended by the applicant.

Duplicates of documents may be granted on payment of fee.

201. Except in the cases provided for by sections 36, 55, 63 and 94, the [Competent Customs Official]¹ may in his discretion, upon payment of [the amount of money prescribed by the Director-General of Customs from time to time]¹, authorize any document, after it has been entered and recorded in the custom-house, to be amended.

Amendment of documents.

202. No person authorized to act as an agent for the transaction of any business relating to the entrance or clearance of any [conveyance]¹

Custom-house agents

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

or the import or export of goods or baggage shall so act in any custom-house unless such authorization is approved by the [Competent Customs Official]¹.

Such officer may require any person so authorized to give a bond with sufficient security in any sum [the amount of money prescribed by the Director-General of Customs from time to time]¹ for his faithful behaviour as regards the custom-house regulations and officers.

[Such officer may, in case of misbehaviour of the person so authorized, confiscate security, or suspend or withdraw such approval, but an appeal against every such confiscation of security or suspension or withdrawal shall lie to the Union Minister for Planning and Finance, whose decision thereon shall be final.]²

[Every appeal under this section shall be made within one month of the confiscation of security or suspension or withdrawal.]²

[202-A. Such person shall be responsible to declare complete and accurate facts and figures in the Customs declaration in due time.]³

[Responsibilities of Custom-house agent for Customs declaration, calculation and payment of duties and taxes and other amounts payable.]³

Agents to produce authority if required.

203. When any person applies to any officer of Customs for permission to transact any specified business with him on behalf of any other person, such officer may require the applicant to produce a written authority from the person on whose behalf such business is to be transacted, and in default of the production of such authority may refuse such permission.

The clerk, servant or agent of any person or mercantile firm may transact business generally at the custom-house on behalf of such person or firm: Provided that the [Competent Customs Official]¹ may refuse to recognize such clerk, servant or agent unless such person or a member of such firm identifies such clerk, servant or agent to the [Competent Customs Official]¹ as empowered to transact such business, and deposits with the [Competent Customs Official]¹ an authority in writing duly signed, authorizing such clerk, servant or agent to transact such business on behalf of such person or firm.

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

² Substituted by the Sea Customs (Amendment) Act, 2018.

³ Inserted by the Sea Customs (Amendment) Act, 2018.

204. [In the implementation of the provisions contained in this Act: **[Rules Making Power.]¹**
- (a) [the Union Ministry of Planning and Finance]² shall, with the approval of the Union Government, issue rules and regulations;
 - (b) [the Union Ministry of Planning and Finance]² and the Customs Department may issue procedures, notifications, orders and directives.]¹
 - (c) [All rules made under this Act shall be notified in the Gazette. All such rules for the time being in force shall be collected, arranged and published at intervals not exceeding two years, and shall be sold to the public at reasonable price.]³ **[Rules to be notified.]³**

205. x x x x

206. If, in any case relating to the removal of goods from a warehouse without payment of duty, the person offending be an officer of Customs not acting in execution of his duty, and be prosecuted to conviction by the owner of such goods, no duty shall be payable in respect of such goods. For any damage so occasioned by such officer, the [Director-General of Customs]¹, or the [Competent Customs Official]¹ with the sanction of the [Director-General of Customs]¹, shall make due compensation to such owner: **Remission of duty and compensation to owner in certain cases.**

Provided that compensation exceeding [the amount of money prescribed by the Director-General of Customs from time to time]¹ shall be paid with the sanction of the [Union Ministry of Planning and Finance]².

207. Nothing in this Act shall affect any law for the time being in force relating to [Myanmar Port Authority]⁴ or any like body created for any other port. **Saving of [Myanmar Port Authority Law]⁴.**

[208. The provisions of this Act shall be applicable to the matters relating to transit trade on importation and exportation of goods.]⁵ **[Transit Trade.]⁵**

[208-A. Customs Transit procedure is applicable with the goods which are transported under Customs control from one Customs office to another.]³ **[Customs Transit]³**

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

² Substituted by the Sea Customs (Amendment) Act, 2018.

³ Inserted by the Sea Customs (Amendment) Act, 2018.

⁴ See The Myanmar Port Authority Law (The Pyidaungsu Hluttaw Law No. 21/2015)

⁵ Inserted by the Sea Customs (Amendment) Act, 2015.

[Electronic Customs or Single Window.]¹

[209. The provisions of this Act shall be applicable to the matters relating to implementation of electronic Customs (e-Customs) or Single Window of importation and exportation of goods.]¹

[Responsibilities of Ministries concerned to cooperate.]²

[210. Any Ministry concerned shall, within the scope of their respective tasks and powers, be responsible for coordinating and cooperating with the Union Ministry of Planning and Finance for the performance of electronic Customs or Single Window.]²

[Amount of fees.]²

[211. The Customs Declarant, users of electronic Customs or Single Window, shall pay the amount of fees prescribed by the Director-General of Customs from time to time for the maintenance and administration, monitoring, upgrading of the relevant data center, websites and facilities.]²

[Revenue Allocation.]²

[212. The revenue collected on importation and exportation may be deposited to the relevant Region or State fund in accordance with the percentage prescribed by the Union Ministry of Planning and Finance with the approval of the Union Government.]²

[Application of international treaties and practices related to Customs.]²

[213. If there are cases which have not been provided for this Act, any other legal instrument and any international treaty to which the Republic of the Union of Myanmar has signed or acceded, then international practices related to Customs may be applicable.

Provided that during the period when such Customs practices could not be complied, the Director-General of Customs has the power to issue the orders and notifications, that do not contravene the existing laws, rules and regulations of the Republic of the Union of Myanmar, with the permission of the Union Minister for Planning and Finance, relating to such Customs practices and these may be applied.]²

[Activities of international cooperation on Customs.]²

[214-A. Activities of international cooperation on Customs shall cover:

- (1) Negotiation, conclusion and organization of implementation of treaties and international agreements on Customs;
- (2) Exploitation and exchange of information and technical cooperation with customs authorities of foreign countries and related international organizations;

¹ Inserted by the Sea Customs (Amendment) Act, 2015

² Inserted by the Sea Customs (Amendment) Act, 2018.

- (3) Dispatch of Myanmar customs officials abroad and receiving foreign customs officials sent to Myanmar to perform technical customs operations in accordance with the law on customs, treaties to which the Republic of the Union of Myanmar becomes a party or concluded international agreements;
- (4) Exercise of rights, performance of obligations and enjoyment of interests of the Republic of the Union of Myanmar in the World Customs Organization, customs related international organizations, countries and territories.

214-B. The Myanmar Customs Department shall be responsible to carry out activities prescribed in sub-section (A) of this section in accordance with the existing laws.]¹

[215. Regarding the distribution of reward to be paid to the informers, investigation organization and seizing organization from the proceeds of the sales of confiscated goods, penalty and fines received under the existing Customs Laws, it may reward according to the ratio prescribed by the Union Government.]¹

[Reward.]¹

¹ Inserted by the Sea Customs (Amendment) Act, 2018.

SCHEDULE.**PART I.**

X X X X X

**PART II.
FORMS.****A****FORM OF BOND FOR IMPORT-DUTY.****(See section 92.)****BOND.****No.****19.**

We, A.B.,

now of

, and C.D.,

of the same place, are jointly and severally bound to the Government of [the Republic of the Union of Myanmar]¹ in the sum of [kyats]², to be paid to the Government of [the Republic of the Union of Myanmar]¹ for which payment we jointly and severally bind ourselves and our legal representatives.

(Date)

(Signed)

The above bounden _____ having applied to the officer-in-charge of the custom-house at _____ for and obtained permission to lodge in the warehouse _____ for a period of _____ the following goods, that is to say - _____ imported [by any mode of transport]³ from _____ on board of the ship _____ and entered in the custom-house books as No. _____ of _____ the Register of Goods imported [by any mode of transport]³;
The condition of this Bond is that;

If the _____, or their legal representatives, shall observe all the rules prescribed in the Sea Customs Act to be observed by owners of goods warehoused, and by persons obtaining permission to warehouse goods under the provisions thereof;

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

² Union Bank of Burma Act, 1952. [Act No. IX of 1952].

³ Substituted by the Sea Customs (Amendment) Act, 2018.

And if, the said _____, or their legal representatives, shall pay to the officer in charge of the custom-house at the port of _____ all dues, whether customs-dues, warehouse-dues, rent or other lawful charges which shall be demandable on the said goods, or on account of penalties incurred in respect to them, within _____ from the date of this Bond, or within such further time as [the Director-General of Customs]¹ shall allow in that behalf, together with interest on every such sum at the rate of six per cent per annum from the date of demand thereof being made in writing by the said officer in charge of the custom-house;

And if, within the term so fixed or enlarged, the said goods, or any portion thereof, having been removed from the said warehouse for home consumption or re-exportation [by any mode of transport,]² the full amount of all custom-dues, warehouse-dues, rent and other lawful charges, penalties and interest demandable as aforesaid shall have been first paid on the whole of the said goods;

This obligation shall be void.

Otherwise, and on breach or failure in the performance of any part of this condition, the same shall be in full force.

(Date)

(Signed)

B

FORM OF BONDED WAREHOUSE WARRANT.

(See section 96.)

I do hereby certify that _____ have deposited in the warehouse of _____ the under mentioned goods _____, which goods, the _____ engage on demand, after payment of rent and incidental charges and Government dues or customs chargeable thereon, to deliver to the said _____ or their assigns, or to the holder of this warrant to whom it may be transferred by endorsement.

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

² Substituted by the Sea Customs (Amendment) Act, 2018.

C

**FORM OF BOND FOR THE REMOVAL OF SPIRIT FROM
A LICENSED DISTILLERY.****(See sections 144 and 152.)**

We,

are jointly and severally bound to the Government of [the Republic of the Union of Myanmar]¹ in the sum of [Kyats]² to be paid to the Government of [the Republic of the Union of Myanmar]¹ for which payment we jointly and severally bind ourselves and our legal representatives.

Dated this day of 19.
(Signed)

The above bounden being indebted to the Government of the [Republic of the Union of Myanmar]¹ in the sum of [Kyats]² , being the amount of duty payable at the rate of [Kyats]² per imperial gallon London proof, for gallons of (or for gallons of proof spirit used in the preparation of dozens of bottles, or gallons of cordials and liquors, as specified in the annexed schedule) manufactured at which the said have been allowed to remove thence for exportation [by any mode of transport]³ subject to the provisions of the Sea Customs Act without having paid such duty.

The condition of this obligation is that, if the above bounden , or their legal representatives, shall, at the expiration of four calendar months from the date of this obligation, pay or cause to be paid to the Government of [the Republic of the Union of Myanmar]¹ duty at the rate of [Kyats]² per imperial gallon of proof spirit for all or any portion of the above- mentioned which shall not have been then exported [by any mode of transport]³ to a foreign port subject to the aforesaid provisions (of which exportation, if any, due proof shall be given), or passed for local consumption on payment of duty, then this bond shall be void; otherwise the same shall remain in full force.
Signed in the presence of

Place

Date

¹ Substituted by the Sea Customs (Amendment) Act, 2015.

² Union Bank of Burma Act, 1952. [Act No. IX of 1952].

³ Substituted by the Sea Customs (Amendment) Act, 2018.

If the bond be for cordials and other liquors under section 152, add-Schedule.

Description of cordials and liquors. (1)	Quantity in bottles or gallons. (2)	Quantity of proof Spirit. (3)

Land Customs

THE LAND CUSTOMS ACT

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THE LAND CUSTOMS ACT.
[INDIA ACT XIX, 1924.] (13th December, 1924.)
[As modified up to 17th March 2015.]¹

1. x x x x

2. In this Act, unless there is anything repugnant in the subject or context, – **Interpretation**

(a) [the expression to the passing or importation or exportation of customs duties payable goods which is entered a land customs area, by any means includes passing, importation or exportation by pipelines, underground cables or other electronic means to any part of a foreign frontier;]¹

[(b) [**“Union Minister of Finance”**]¹ means [the Union Minister of Finance]¹ appointed by the President of the Republic of the Union of Myanmar;]²

(c) [**“Competent Customs Official”**]¹ means a [Competent Customs Official]¹ appointed under section 3;

(d) [**“Director-General of Customs”**]¹ means the [Director-General of Customs]¹ as defined in section 3(b) of the Sea Customs Act;]³

(e) **“foreign frontier”** means the frontier separating any foreign territory from any part of [the Republic of the Union of Myanmar]¹;

[(f) **“foreign territory”** means any territory or part thereof outside the limits of [the Republic of the Union of Myanmar]¹; and]³

(g) **“land customs area”** means any area [x x x x]⁴ for which a [Competent Customs Official]¹ has been appointed under section ³.

3. (1) The [Ministry of Finance]¹ may, by notification in the Gazette, appoint, for any area [x x x x]⁵ specified in the notification, a person to be the [Competent Customs Official]¹ and such other persons as he thinks fit to be Land Customs Officers. **Appointment of Land Customs Officers.**

¹ Substituted by the Land Customs (Amendment) Act, 2015.

² Substituted by the Land Customs (Amendment) Act, 1959.[Act No.XX of 1959].

³ Substituted by the Land Customs (Amendment) Act, 1956.[Act No.XIII of 1956].

⁴ The words “adjoining a foreign frontier” were deleted by the Land Customs (Amendment) Act, 1956. [Act No.XIII of 1956].

⁵ The words “adjoining a foreign frontier and” were deleted by the Land Customs (Amendment) Act, 1956. [Act No.XIII of 1956].

[(2) [The Ministry of Finance]² may delegate to [the Director-General of Customs]¹ any power conferred upon him by sub-section (1) to appoint Land Customs Officers.]¹

Establishment of land customs stations and determination of routes.

[4. The [Director-General of Customs]² may, –

- (a) by notification, establish land customs stations in any land customs area;
- (b) by notifications, prescribe the routes by which alone all goods may pass by land out of or into any foreign territory, or to or from any land customs station from or to any foreign frontier; and
- (c) by order, establish outposts and check-points in any land customs area.]¹

Permit for goods carried across the border areas.

5. (1) [Every person desiring to pass any goods, whether dutiable goods or not, by land out of or into any foreign territory by means of sub-section (a) of section 2 of this Act shall apply in writing for a permit for the passage to the relevant officer in charge of land customs station.]²

(2) When the duty on such goods has been paid or the goods have been found by the [Land Customs Officer]¹ to be free of duty, the [Land Customs Officer]¹ shall grant a permit certifying that duty has been paid on such goods or that the goods are free of duty, as the case may be.

(3) Any [Land Customs Officer]¹, may require any person in charge of any goods which such Officer has reason to believe to have been imported, or to be about to be exported, by land from, or to, any foreign territory to produce the permit granted for such goods; and any such goods which are dutiable and which are unaccompanied by a permit or do not correspond with the specification contained in the permit produced, shall be detained and shall be liable to confiscation:

Provided that nothing in this sub-section shall apply to any imported goods passing from a foreign frontier to a land customs station by a route prescribed in that behalf.

¹ Substituted by the Land Customs (Amendment) Act, 1956.[Act No.XIII of 1956].

² Substituted by the Land Customs (Amendment) Act, 2015.

- (4) The [Ministry of Finance]¹ may, by notification in the Gazette, direct that the provisions of this section, or any specified provisions thereof, shall not, in any land customs area specified in the notification, apply in respect of goods of any class or value so specified.

6. A [Land Customs Officer]² [x x x]³ shall pass free of duty any goods imported or exported by land by any passenger, if he is satisfied that the goods are the passenger's personal baggage in actual use. **Personal baggage.**

7. (1) Any person who – **Penalties.**

(a) in any case in which the permit referred to in section 5 is required, passes or attempts to pass any goods by land out of or into any foreign territory through any land customs station without such permit, or

(b) conveys or attempts to convey to or from any foreign territory or to or from any land customs station any goods by a route other than the route, if any, prescribed for such passage under this Act, or

(c) aids in so passing or conveying any goods, or knowing that any goods have been so passed or conveyed, keeps or conceals such goods or permits or procures them to be kept or concealed,

shall be liable to a penalty [not exceeding three times the value of the goods [x x x x]⁴ and the goods in respect of which the offence has been committed shall be liable to confiscation]².

(2) Where any dutiable goods, or any goods in respect of which a notification under section 19 of the Sea Customs Act, prohibiting the bringing or taking by land of such goods into [the Republic of the Union of Myanmar]¹ or any specified part thereof, has been issued, are passed by land out of any foreign territory, and the [Land Customs Officer]² is of opinion that an offence under sub-section(1) has been committed in respect of such goods and that the penalty provided in that sub-section is inadequate, he may make a

¹ Substituted by the Land Customs (Amendment) Act, 2015.

² Substituted by the Land Customs (Amendment) Act, 1956.[Act No.XIII of 1956].

³ The words "empowered in this behalf by the Chief Customs authority" were deleted by the Land Customs (Amendment) Act, 1956. [Act No. XIII of 1956].

⁴ The words "or four thousand kyats, whichever is greater" were deleted by the Land Customs (Amendment) Act, 2015.

complaint to a Magistrate having jurisdiction.

- (3) Such Magistrate shall thereupon inquire into and try the charge brought against the accused person and, upon conviction, may sentence him to imprisonment of either description for a term which may extend to six months, or to fine [not exceeding five hundred thousand kyats]¹, or to both, and may confiscate the goods in respect of which the offence has been committed.

Goods not to be passed on certain days or at certain times.

8. No goods other than personal baggage or goods belonging to Government or mails shall be delivered or passed at any land customs station, except with the special permission of the [Land Customs Officer]² in charge thereof, –

- (a) on any public holiday [x x x x]³ or on any day on which the passage and delivery of goods at such land customs station has been prohibited by the [Director-General of Customs]¹ by notification in the Gazette, or
- (b) on any day except between such hours as the [Director-General of Customs]¹ may, by a like notification, appoint.

Application of the Sea Customs Act.

9. (1) The provisions of the Sea Customs Act which are specified in the Schedule, together with all notifications, orders, rules or forms issued, made or prescribed thereunder, shall, so far as they are applicable, apply for the purpose of the levy of duties of land customs under this Act in like manner as they apply for the purpose of the levy of duties of customs on goods imported or exported by sea, [or for other purposes to which the said provisions relate]⁴.

- (2) For the purpose of such application the said provisions, notifications, orders, rules and forms may be construed with such alterations as may be necessary or proper to adapt them for the said purpose, but not so as otherwise to affect the substance thereof, and in particular –

(a) references to bills of entry and to shipping bills shall be deemed to be references, respectively, to applications for permits to import and applications for permits to export such as are referred to in section 5,

(b) [x x x x]⁵

¹ Substituted by the Land Customs (Amendment) Act, 2015.

² Substituted by the Land Customs (Amendment) Act, 1956. [Act No. XIII of 1956].

³ The words “within the meaning of section 25 of the Negotiable Instruments Act” were deleted by the Land Customs (Amendment) Act, 1956. [Act No. XIII of 1956].

⁴ Inserted and substituted by the Land Customs (Amendment) Act, 1953. [Act No. LIII of 1953].

⁵ Deleted by the Land Customs (Amendment) Act, 1956. [Act No. XIII of 1956].

- (c) references to a [Competent Customs Official]¹ shall be deemed to be references to a [Competent Customs Official]¹ for the time being in charge of a land customs station or duly authorized to perform all, or any special, duties of an officer so in charge,
- (d) references to a custom-house shall be deemed to be references to a land customs station,
- (e) references to a customs-port shall be deemed to be references to a land customs area,
- (f) references to a foreign port shall be deemed to be references to foreign territory,
- (g) references to goods brought by sea to, and to goods shipped or brought for shipment at, a customs-port shall be deemed to be references respectively to goods brought across a foreign frontier into a land customs area and to goods brought to a land customs station for export,
- (h) references to Officer of Customs shall be deemed to be references to [Competent Customs Official]¹ or [Land Customs Officer]² appointed under this Act,
- (i) references to persons on board of any vessel or boat in any port or to persons landing shall be deemed to be references to persons [who have entered, by any means, a land customs area from foreign territory, and]¹
- (j) references to “this Act” shall be deemed to be references to the Sea Customs Act, as applied for the purposes of this Act or to this Act, as the case may require.

[10. In the implementation of the provisions contained in this Act: **Rules making power.**

- (a) the Ministry of Finance may, with the approval of the Union Government, issue rules and regulations;
- (b) the Ministry of Finance and the Customs Department may issue procedures, notifications, orders and directives.]³

¹ Substituted by the Land Customs (Amendment) Act, 2015.

² Substituted by the Land Customs (Amendment) Act, 1956. [Act No. XIII of 1956].

³ Inserted by the Land Customs (Amendment) Act, 2015.

[SCHEDULE.]**(See section 9.)**

Provisions of the Sea Customs Act which are made applicable for the levy of duties of land customs and for other purposes.

Sections 4,8 to 10, 19-A, 21, 23, 25, 26, 29 to 36, 37(except the proviso), 38 to 40, 88, Section 167, Nos. 1, 8, 9, 37 to (40, 72 to 78, 78-A, 79 and 80,)² Sections 167-A, (167-B,168 to 172, 172-A, 173 to 176)³ 178 to 181, 182 to 184, 186, 186-A, (187 to 194, 194-A, 195 to 197)² and 200 to 204.]¹

¹ Substituted by the Land Customs (Amendment) Act, 1953.[Act No. LIII of 1953.]

² Substituted by the Land Customs (Amendment) Act, 1956.[Act No. XIII of 1956.]

³ Inserted and substituted by the Land Customs (Amendment) Act, 1959.[Act No.XX of 1959.]