

Government of the Republic of the Union of Myanmar

Ministry of Planning and Finance

Notification No. 56/2019

The 4th Waning Day of Nayon, 1381 M.E., NayPyiTaw

(21 June, 2019)

Motor Vehicle Temporary Admission Document (TAD) Procedures

The Ministry of Planning and Finance hereby issues the procedures in exercising the power conferred by subsection (b) of section 204 of the Sea Customs Act.

Chapter I

Title and Definitions

1. These procedures shall be called **the Motor Vehicle Temporary Admission Document (TAD) Procedures**.
2. The expressions contained in these procedures shall have the same meanings contained in the Sea Customs Act. In addition, the following expressions shall have the same meanings given below:
 - (a) **Motor Vehicle Temporary Admission Document (TAD)** means a document issued by the Customs Department to motor vehicles used for cross-border movement of goods and people along the permitted routes within the territory of a host country;
 - (b) **Home country** means the country of usual residence for people, the country of the establishment of operations for transport operators, and the country of registration for vehicles;

- (c) **Host country** means any other country which is not the home country that performed transport operations;
- (d) **Motor vehicle** means a wheeled vehicle propelled by mechanical or electrical power or any other energy;
- (e) **Semi-trailer** means a wheeled vehicle drawn by a motor vehicle;
- (f) **Road transport permit** means a permit issued by the National Transport Facilitation Committee (NTFC);
- (g) **Operating licence** means a document issued by the Road Transport Administration Department for cross-border transport;
- (h) **Force majeure** means circumstances that are unforeseeable or unavoidable or unable to be prevented or controlled including natural disasters;

Chapter II

Application and Issuance of TAD

3. The categories of vehicles which shall be permitted with the TAD are:
 - (a) passenger transport vehicle;
 - (b) goods transport vehicle;
 - (c) semi-trailer.
4. A motor vehicle which is applied for the TAD shall be the vehicle to be used for cross-border transport of goods and people that have been stated in the application for the road transport permit to the National Transport Facilitation Committee (NTFC).
5. A licensee or his authorized representative may apply for a TAD for the motor vehicle contained in paragraph 4 with the prescribed form to the Customs Department, and the application shall be attached to:

- (a) an original and a copy of the operating licence for the transport operator issued by the Road Transport Administration Department;
- (b) a power of attorney if the applicant is an authorized representative;
- (c) an original and a copy of the road transport permit;
- (d) the vehicle inspection certificate of the Road Transport Administration Department, an original and a copy of documents related to the motor vehicle and vehicle's photos;
- (e) an original and a copy of the vehicle insurance document for the vehicle's value;
- (f) an original and a copy of the National Registration Card of the applicant;

6. The Customs Department issue the TAD to the applicant after scrutinizing the authenticity of documents submitted under paragraph 5. If the documents are incorrect or incomplete, the TAD application may be rejected and the applicant shall be informed in writing within 30 days with reasons for the rejection.

7. The validity of a TAD shall be one year from the date of its issuance.

Chapter III

Extension of Validity

8. An application to extend a TAD be made one month before the expiry date with the original TAD to the Customs Department. The Customs Department shall fill an extension of validity in the original TAD, and return it to an applicant.

9. If all pages of a TAD have been used, the original TAD shall be returned to the Customs Department, and an application shall be submitted for a new TAD.

10. If a TAD is damaged or lost in a home country, an application for a new TAD shall be made with the documents that were submitted in the previous application of a TAD.
11. If a TAD is damaged or lost in a host country, an application for a new TAD shall be made with a notification from the Customs Department of the host country and the documents that were submitted in the previous application of a TAD.
12. The validity of a replaced TAD is the same as in the previous one which is lost or damaged.

Chapter IV

Exemption from Customs Duties and Other Taxes

13. In performing transport operations with the TAD:
 - (a) the vehicle for which the TAD has been granted shall be exempted from customs duties and other taxes;
 - (b) the accessories, toolkit, and other articles that form the normal equipment of the vehicle and the fuel in the ordinary supply tanks, and the lubricants, maintenance supplies, and spare parts in reasonable quantities for the repair of the motor vehicle, shall be exempted from the export and import duties and taxes, and shall not be mentioned separately in the Temporary Admission Document;
 - (c) if a motor vehicle is heavily damaged, its salvaged parts shall be exempted from collecting the duties and taxes when they are re-exported to the home country;
 - (d) if the Customs Authority of the host country has accepted the abandonment for the heavily damaged vehicle, the duties and taxes shall be exempted for that vehicle.

Chapter V

Re-exit

14. A motor vehicle admitted to the host country under the TAD shall re-exit within 30 days from the date of the entry. If it is unable to re-exit due to force majeure, an extension of 30 days shall be applied to the Customs Authority of the host country.
15. Motor vehicles admitted to Myanmar under the TAD shall re-exit within the specified time and in the same general state, except for wear and tear and normal consumption of fuel and lubricants.
16. In case of failure to report Myanmar Customs Department at the time of departure, the Myanmar Customs Department may reject the re-entry of such vehicle to Myanmar if the satisfactory alternative evidence may not be submitted.

Chapter VI

Loss or Destruction of the Vehicle En Route and Change of Itinerary

17. A temporarily admitted vehicle that has been heavily damaged in an accident shall be exempted from the obligation of re-exportation, provided:
- (a) the import duties and taxes have been paid to the Customs Authority of the host country;
 - (b) it has been abandoned to and accepted by the Customs Authority of the host country, it shall be confiscated and informed the Department concerned, and carried out by the procedures of the said Department;
 - (c) it has been destroyed wholly or partially under the supervision of the Department concerned of the host country and the expense incurred by the person or entity who has a permit under the TAD;

(d) it has been paid the import duties and taxes for any salvaged parts.

18. In case the transport operator under the road transport permit is compelled to abandon one of the designated routes due to unavoidable circumstances in the host country, he shall forthwith inform the nearest Customs Office. The Customs Office shall designate an alternative route, and inform such case to the NTFC.

Chapter VII

Liabilities for TAD Vehicles

19. The liabilities for each type of a TAD vehicle are as follows:

- (a) at the points of entry and exit, a TAD passenger transport vehicle shall be examined by the Customs Department whether it conforms with the information provided in a TAD. Regarding the baggages of passengers on that vehicle, it shall be liable in accordance with the existing customs laws and procedures of the host country.
- (b) at the points of entry and exit, a TAD goods transport vehicle shall be examined by the Customs Department whether it conforms with the information provided in a TAD. Regarding the goods on that vehicle, it shall be liable to provide the necessary documents and to pay the duties and taxes in accordance with the existing customs laws and procedures of the host country.
- (c) as for semi-trailer, its registration number shall be examined by the Customs Department. Regarding the goods on that semi-trailer, it shall be liable to provide the necessary documents and to pay the duties and taxes in accordance with the existing customs laws and procedures of the host country.

Chapter VIII

Miscellaneous

20. If the transport operator violates the existing customs laws, procedures, orders and directives regarding the motor vehicle admitted to the TAD, the transport operator shall pay the duties, taxes, and fines due to the customs laws and procedures of the host country within 30 days from sending the notification of the Customs Department.
21. If the transport operator enables to resubmit his grievance for irregularity regarding the payment of taxes and fines, the transport operator shall claim such taxes and fines in accordance with the Sea Customs Act.
22. If a TAD vehicle to be re-entered to Myanmar repairing for damage in the host country, the taxes shall be imposed after stipulating the value of the customs duty for the replaced parts.
23. Any person or entity violated the existing law, rules and bye-laws of the host country regarding the temporary admission of the motor vehicle shall be suspended temporarily or permanently from the permission of temporary admission of the motor vehicle. This shall be notified immediately to the Customs Authority of the home country and the NTFC of the host country.
24. The person or entity temporarily suspended under paragraph 23 may appeal for the permission of temporary admission of the motor vehicle to the Customs Department of the home country with sufficient reasons. This shall be notified to the Customs Authority and NTFC of the host country.

25. It is prohibited to erase, amend, add or falsify any terms specified in the TAD. Any person who violates these procedures issued for the TAD shall be punished under the existing laws.

26. The Customs Department may issue the notifications as necessary for the TAD with the approval of the Ministry.

Soe Win
Union Minister

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Letter No. SaBa/Bandar-5/1/5(1424/2019)

Date: June 21, 2019

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(Maung Maung Win – Deputy Minister)