INSTRUCTION No.02/2016

(9 May 2016)

The Republic of the Union of Myanmar The Management Committee Thilawa Special Economic Zone

Instruction on the Import/Export Procedures for Re-exporting Packaging Materials

The Management Committee of Thilawa Special Economic Zone ("Management Committee") hereby issues this Instruction in accordance with Section 11(f) of the Myanmar Economic Zone Law ("Law") on the Import/Export Procedures for Re-exporting Packaging Materials in the Thilawa Special Economic Zone ("SEZ") as under;

1. Definitions

In this instruction, the following words shall have the following meanings and capitalized terms used but not defined in this Instruction shall have the meanings given to them in the Law:

"Investors" mean the investors who have obtained the investment approvals for their Authorized Operations from the Thilawa Special Economic Zone Management Committee.

"Authorized Operations" mean the operations approved by the Thilawa SEZ Management Committee as the operations in manufacturing or other type of business to be carried out in the Thilawa SEZ.

"Packaging Materials" mean gas containers, boxes, cases or other containers for forwarding the production inputs or other materials necessary for the Authorized Operations.

"Materials" mean the production input or any other materials necessary for the Authorized Operations and approved by the Thilawa SEZ Management Committee to be brought into Thilawa SEZ.

2. Procedures for importing packaging materials that will be re-exported

Investors in the Thilawa SEZ shall follow the following procedures for importing Packaging Materials that will be re-exported for re-use.

- a. When an application is made for import of Materials that are contained in the Packaging Materials which will be re-exported later, a packing list and an invoice of these Packaging Materials shall be separately submitted together with an import declaration.
- b. The Thilawa SEZ Customs shall take pictures and records (such as types and sizes of each material) of each Packaging Material during inspection at the time of import.

3. Procedures for re-exporting packaging materials

- a. For re-exporting Packaging Materials which have been imported according to the above-mentioned procedures, Investors shall submit a copy of import declaration of such Packaging Materials, which have been submitted to the Customs and endorsed by it at a time of import (as an evidence for such once imported Packaging Materials will be re-exported), together with an invoice, a packing list and an export declaration to the Customs Section of OSSC of Thilawa SEZ.
- b. The re-export of Packaging Materials shall not be approved if the records submitted for re-export are not in line with the records taken when they were imported.

Chairman

The Management Committee
Thilawa Special Economic Zone