

INSTRUCTION No.07/2016

(16 October 2016)

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

**Instruction on the Procedures related to the Deposit for Temporary Admission of
Returnable Cargos Imported by SEZ Investor in the Thilawa Special Economic Zone**

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 procedures related to the deposit for temporary admission of returnable cargo imported by Investors in the Thilawa Special Economic Zone ("SEZ") as under;

1. Definitions

"Returnable Cargo" means the materials for transporting or forwarding cargo or similar materials (except vehicles) which shall be re-exported after a temporary import.

2. Procedures related to the deposit for Temporary Admission of Returnable Cargo

- 1) The Management Committee shall allow Returnable Cargo to be imported in accordance with the procedures of "Temporary Admission" mentioned in the Notification No. 36/2016, dated 24 February 2016, issued by the Ministry of Planning and Finance.
- 2) Upon the Temporary Admission of Returnable Cargo, the deposit which the Customs Section of OSSC specifies from time to time or the deposit equivalent to the customs import duty shall be paid to the Management Committee by the Investor who imports such Returnable Cargo and the Management Committee shall issue the receipt in duplicate for such deposit and provide it to the Investor and the Customs Section of OSSC respectively.
- 3) The Customs Section of OSSC shall keep such original receipt as record by attaching it to the respective import declaration.
- 4) When the Customs Section of OSSC informs the Management Committee in the written form that the Returnable Cargo imported on Temporary Admission has been re-exported, the Management Committee shall refund such deposit to the Investor who has paid the same.

- 5) An Investor who imports Returnable Cargo on Temporary Admission shall re-export such cargo within the period specified by the Customs Section of OSSC and, failing to do so without the reasonable reasons, the deposit paid shall be seized as public property and the specified customs import duty and other taxes shall be levied to such Investor.



Chairman

The Management Committee
Thilawa Special Economic Zone