



CONVENIENCE TRANSLATION - ACCURACY NOT GUARANTEED

**Government of the Republic of the Union of Myanmar**  
**Ministry of Planning and Finance**  
**Order authorising a second test based on the results of the initial test of imported goods**  
**Notification No. 74/2024**  
**1386, 12<sup>th</sup> Waxing Day of Tazaungmon**  
**(12 November 2024)**

Exercising the powers conferred by section 204 (b) Sea Customs Act, the Ministry of Planning and Finance hereby issues the following order.

1. Expressions in this order shall have the same meaning as in the Sea Customs Act. Furthermore, the following expressions have the meanings given hereunder:
  - (a) **“Agreement on Trade Facilitation”** means the WTO Agreement on Trade Facilitation concluded to facilitate trade among member countries of the World Trade Organization.
  - (b) **“Goods”** means foods, beverages, raw materials Imported for food production, animal feed, and raw materials imported for animal feed production that are imported from abroad [*and subject to testing*] to protect human, animal and plant life and health according to article 5.1 Agreement on Trade Facilitation.
  - (c) **“Authorised government entity”** means the relevant government department or government organisation that is authorised to conduct product-specific testing of samples taken with the permission of the Customs Department.
  - (d) **“Third party”** means an organisation that conducts laboratory testing and is recognised by the relevant government department or government organisation.
  - (e) **“Second test laboratory”** means a recognised laboratory designated by the Myanmar Food and Drug Authority and a laboratory recognised by the relevant law for the relevant type of testing.
  - (f) **“Samples”** means samples taken at the time of submitting the import declaration under the supervision of the Customs Department for laboratory testing of imported goods.
  - (g) **“Initial test result”** means the initial test result obtained from the testing of the sample submitted by the importer of the goods or his authorised representative or the customs service provider at the time of the submission of the import declaration.



- (h) “**Permission for second testing**” means the permission granted upon application for re-testing according to article 5.3.1 Agreement on Trade Facilitation if the initial test result for a sample of goods do not comply with the specifications in the commercial documents relating to the quality of the goods presented at the time of the submission of the import declaration, or with the standards established by the authorised government entity for the respective goods.
2. The application for and approval of a second test may be made as follows:
- (a) If the importer of the goods or his authorised representative or customs service provider sees a mismatch between the quality of the imported goods according the import declaration and according to the initial test result, he shall submit an application to the Customs Department within 30 days from the date of receipt of the initial test result for permission for second testing, along with valid supporting documents such as the name of the laboratory where the second test will be conducted and the initial test result. If the application is submitted after 30 days, second testing will not be permitted and only the initial test result will prevail.
- (b) The Customs Department may approve the application for permission for second testing if the submitted documents are complete and accurate.
3. The authorised government entity or third party shall conduct the second testing as prescribed based on the approval of the Customs Department, the potential dangers from the goods, and the expiration date of *[the storage life]* of the goods.
4. The following steps shall be taken when sending samples for second testing:
- (a) The importer of the goods or his authorised representative or customs service provider shall, when taking samples, take out any part of the goods under customs supervision in the presence of a customs officer;
- (b) the customs officer shall affix the specified customs stamp on the sampled goods;
- (c) The importer of the goods or his authorised representative or customs service provider shall send the sample to the approved laboratory for second testing.
5. The relevant government department, third party, importer of the goods, or his authorised representative or customs service provider shall keep confidential information of the goods for which permission for second testing was applied for to prevent the leakage of such information.



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6. The authorised government entity or third party shall promptly notify the Customs Department and the importer of the goods or his authorised representative or customs service provider of the final result of the second test.
7. The Customs Department shall act as follows upon receipt of the final result of the second test:
  - (a) If the final result of the second test is consistent with the quality description of the goods submitted when submitting the import declaration, proceeding according to the Customs Department's import clearance procedures;
  - (b) regarding non-conforming goods, proceeding according to the relevant laws and procedures in force.
8. The importer of the goods shall bear all costs of sampling and laboratory testing.
9. Permission for second inspection shall only be given for goods for which a valid import declaration was submitted under customs supervision.
10. This order shall take effect from 9 January 2025.

(Signed)  
Win Shein  
Union Minister



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