

## Introduction

1. Myanmar Customs Department is being carried out to aim for collecting taxes on export/import goods in accordance with the law, monitoring compliance in according to existing law, rules and regulations, provisions, taking on detention and seizure illegal entry and exit, modernization of Custom's procedures, coordination and cooperation with enforcement organizations (agencies), trade facilitation and development [safe and smooth trade (operation) sectors and ensuring development] and supporting economic growth of the Nation.

## Seized cases

2. The case detained from 2021 to 2022 are excess import/export goods contain more than legal taxes paid, loading different commodity, illegal duty-free goods are detained and seized through smuggling routes with the intention of tax evasion and confiscation list are as follow-

2021 Year	The Case of Confiscation of National Treasure	Estimated Value (Millions of Kyats)	2022 Year	The Case of Confiscation of National Treasure	Estimated Value (Millions of Kyats)
January	69 Cases	1016.363	January	151 Cases	4363.860
February	23 Cases	288.297	February	102 Cases	1650.022
March	61 Cases	462.397	March	145 Cases	2606.254
April	121 Cases	1150.854	April	149 Cases	3317.475
May	123 Cases	1596.114	May	161 Cases	3199.677
June	48 Cases	614.444	June	178 Cases	2011.901
July	52 Cases	624.493	July	244 Cases	5287.813
August	64 Cases	1314.936	August	304 Cases	6331.501
September	43 Cases	449.469	September	264 Cases	6343.384
October	68 Cases	1647.782	October	205 Cases	3582.454
November	67 Cases	579.711	November	-	-
December	70 Cases	3325.716	December	-	-

<b>Total</b>	<b>809 Cases</b>	<b>13065.576</b>	<b>Total</b>	<b>1904 Cases</b>	<b>38694.341</b>
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### **Seized Items in connection with seizures**

3 According to the case detained from 2021 to 2022, Customs officer check the import / export items that have been legally taxed and if found. Discrepancies (or) illicit trade wrote in the inventory of goods (preventive 70). Estimated value signed by the owner and the case opener, criminal statement, Notice to submit a complaint. He wrote arrest reports and opened cases. After the customs officer signs the power attorney of inventory of goods (Preventive 70) to the owner or the person delegated by the owner), the original and the statement are signed and handed over. Then, the legal export items more than declared items and the cases where they were arrested and fined. Selling owner-relinquished items or restricted items at auctions without paying a fine, transferring to the relevant department, destroying items that are not suitable for public consumption are carried out.

### **Methods of transporting illegal duty-free goods**

4 A mixture of illegal goods rather than the conventional methods of carrying legal goods was found that transports through bypass road as follows.

Case Study 1: On 21-12-2021, Myanmar Longray Co., Ltd imported the goods with ID No.100191173500 (15-12-2021) at MITT port. When Customs Officers examined and found Foam Slipper (1044 Pair) + (62 Items), which were not declared in ID, estimated value of kyats (138,685,000), the case No. 1-Yar/(Thilawa)/2021(7) was filed.

Case Study 2: On 29-12-2021, Myanmar Longray Co., Ltd imported the goods with ID No.100192145540 at AWPT port. When Customs Officers examined and found Motorcycle Spare Part (4) Items, which were misdeclared on ID, estimated value of kyats (105,215,000), the Case No. 1-Yar/AWPT/2021(22) was filed.

Case Study 3: On 12-1-2022, Myanmar Longray Co., Ltd imported the goods with ID No.100192959420 (30-12-2021) at MIP port. When Customs Officers examined and found Motorcycle S/P (13) Items, which were not declared in ID, estimated value of kyats (104,750,000), the Case No. 1-Yar/KaTaTha(MIP)/2022(2) was filed.

Case Study 4: On 11-3-2022, Myanmar Longray Co., Ltd imported the goods with ID No.100195116120 at MIP port. According to the information, Investigation and Anti-

illicit Trade Division examined and found Construction Materials (22) Items, which were not declared in ID, estimated value of kyats (177,493,300), the Case No. 1-HtaLa/2022(004) was filed.

Case Study 5: On 25-3-2022, Myanmar Longray Co., Ltd imported the goods with ID No.100197941431 (21-3-2022), Container No. SEGU 3464719(1x20') at MIP port. When Customs Officers examined and found Centrifugal Water Pump, which were not declared in ID and Three Phase Motor, which excess, total estimated value of kyats (133,600,000), the Case No. 1-Yar/KaTaTha(MIP)/2022(29) was filed.

Case Study 6: On 9-4-2022, Myanmar Longray Co., Ltd imported the goods with ID No.100201950811 (4-4-2022) at MIP port. When Customs officers examined and found Wireless Phone and etc., (108) Items, estimated value of kyats (529,359,500), which were not declared in ID, the Case No. 1-Yar/KaTaTha(MIP)/2022(47) was filed. They examined Thera Lady (24K Pure Gold) (100 ml) and etc., (9) Items, which were not declared in ID, estimated value of kyats (42,728,000), the Case No. 1-Yar/KaTaTha(MIP)/2022(47-A) was filed.

Case Study 7: On 24-5-2022, from Naungcho to Mandalay, while the vehicle No. 3N/2613 , a HINO (6) wheel driven by driver U Thiha Aung, was passing through the road at the 16-mile Kyauk Chaw customs inspection station without any goods , the Customs Officers examined that vehicle. The suspicious black bags contained (33,000) cups of soap containing 10 grams of white/ yellow powder, assumed to be heroin. Weight about (33) kilograms, estimated value of kyats (at the rate of 25,000,000 per kilogram at the local price) (825,000,000) was concealed under the floor of the vehicle, case no. 11-MaLa/2022(19) was filed. And then M22 type Long gun (1U) with body number-17147141 and Cocking piece No-MK7321, M22 type Long gun (1U) with body number- 17161154 and Cocking piece No. 61137, Magazines (2) Nos, Bullet (100) Nos (estimated value- unspecified), case no. 11-MaLa/2022(19-A) was filed and transferred two cases to relevant departments.

Case Study 8: On 17-7-2022, Myanmar Customs and the alliance team examined the Vehicle No. MDY/9K-2724 (Crown) at Yaypu check point which was driving from Lashio to Muse. As Block Drugs (116) U, (41.644) Kg, (local price at the rate of 15,000,000 per kilograms), estimated value of kyats (624,660,000/-) was concealed inside the bag of rear of the vehicle and driver's seat back and the Case No. 11-LaYa(YaPa)/2022(029) was filed and transferred to Drug Police Force.

Case Study 9: On 2-9-2022, Bright Future Agency imported the goods with ID No.100218044400 (2-9-2022), AWB No.59901077193 at Airport Warehouse from Kuming in China. When Customs Officers examined and found Car Spare Parts and Phone Display , etc., (10) Items, which were not declared in ID, estimated value of kyats (473,775,000), the Case No. 1-Yar(KaLaYa)/2022(25)(6-9-2022) was filed.

Case Study 10: On 3-9-2022, Myanmar Customs & the alliance team examined a Suzuki Swift, vehicle No.1F/6621 at Yay Pu check point, which was driving from Lashio to Theinni. They found (SIG SAUER P 320 SP 9 MM) (1 U) | (BERTTA PH 57849 9MM) (1 U) | (GLOCK FIRE ARMS 9MM) (5 U) | (SIG SAUER P 365 9MM) (1 U) | (CZ457 Point 22) (1 U) | (CA455 Point 22) (1 U) | (RUGER USA Point 22) (1 U) (9MM Bullet) (5300 U) (point 22 Bullet) (38 U) | (SILENCER GLOCK) (5 U) | (Magazine) (20 U) | (Point 22 RUGER) and Gun Bag (1 U), which were concealed under the dashboard on the front of passenger side and under the hand break between the driver and passenger seat, estimated value of kyats (unpredictable), Case No. 11-LaYa(YaPa)/2022(038)(3-9-2022) was filed.

Case Study 11: On 9-9-2022, Myanmar Customs & the alliance team examined a Toyota Mark II Saloon, vehicle No. 9E-8523 at Yay Pu check point, which was driving from Mandalay to Muse. They found (.22 Long Barrel Made In Czeeh) (10A739326)(1 U) | (.22 LR Ruger Model 10122 Made In USA) (355-53982)(1 U) | (.22 Remington Model 597 Made In Canada) (B2910335M)(1 U) | (.22 Short Barrel Local)(Not Nil)(1 U) | (.38 Smith & Wesson Made in USA) (Not Nil)(1 U) | (.22 Magazine 5 in 1)(1 U) | (.22 Magazine 10 in 1)(1 U) | (.22 Magazine 25 in 1)(1 U) | (.22 Magazine 50 in 1) (1 U) | (9 MM Bullet)(50 U) | (.22 Bullet) (17 U) | (.38 Bullet) (19 U), estimated value of Kyats (unpredictable), which were concealed at the back of vehicle, Case No. 11-LaYa(YaPa)/2022(039) was filed. The Vehicle, estimated value of kyats (5,000,000), the Case No. 11-LaYa(YaPa)/2022(039-A) was filed and transferred these two cases to relevant department.

Case Study 12: On 29-9-2022, Xing Li International Trading Co., Ltd imported Tractor Spare Parts with ID No.100220183930 (24-9-2022) at HPT Port. When Customs Officers examined and found Break Pad (Big) (7160 Pcs)and etc., (11) Items, which were not declared in ID, estimated value of kyats (715,030,000), the Case No. 1-Yar/KaThaTa (HPT)/2022(15) was filed.

Case Study 13: On 17-7-2021 and 20-7-2021 at AWPT port, According to the information, Investigation and Anti-illicit Trade Division examined (4) Containers of

Green Mung Beans, which will be exported with the name of Greater Delter Force Co., Ltd from Myanmar to China. In spite of declaring Green Mung Beans with ED No.200068723201 (16-7-2022) and 200068724450(16-7-2022), while checking the documents, the Customs Officers found the timber describing in B/L. And then inspector examined the containers and found teak (51 Tons) and seized. Myanmar Customs Department transferred to Forest Department. And then Forest Department sent suspicious data to FIU, which will investigate cooperation with teams.

5 Transferring seized items from the Customs Department to relevant departments. The Customs Department handed over the illegal duty-free goods to the relevant department from among the goods seized as national treasure. (For example- drugs and related items to the Narcotics Police, forest and forest products to the Forestry Department, and weapons, ammunition and related items to the nearest military offices etc.)

#### **Circumstances of detection of attempts to commit money.**

6. The Customs Department has charged the defendants who brought illegal duty-free goods with sufficient evidence. The 35 cases of attempted money laundering that cannot be presented with any official paper evidence have been sent to the Financial Intelligence Unit for investigation.

#### **Observations**

7. Customs cases apply to legally taxed imported/exported goods with high (or prohibitive) duty to be paid. Restricted items, illegal duty-free goods hidden and carried trying to carry restricted on prohibited goods to evade tax through illegal channels (or illegally banning). If you want to carry restricted items in advance and taking action undervalue or overvalue. These activities must be effectively arrested and prosecuted so that there is no spillage of national funds.

#### **Review**

8. Regarding customs matters, in order to prevent from using illegal channels of illegal duty free goods are used on legitimate tax payment, Myanmar Customs make the public aware of the procedures, instructions the law related to customs. The law of other Government organization cooperating with customs.

## Conclusion

9. Customs Department are collecting taxes on imported & exported goods the country or from the country one collecting taxes on imported & exported goods in accordance with legal procedure instructions, blocking and taking action against illegal entry/ exit routes; making the public aware of customs laws and procedures, to get on the right path. Broadcasting on the website, it development of trade activities and contributing to the development of the country.

## List of Vehicles, Equipments etc, used in committing a crime

Crime	Period	Confiscation		Remark
		Quantity	Estimated Value (Millions of Kyats)	
Customs	March	33	909.50	
	April	57	986.50	
	May	68	916.011	
	June	57	927.333	
	July	75	1786.00	
	August	87	3411.00	
	September	59	2564.50	
	October	53	1933.00	
<b>Total</b>		<b>489</b>	<b>13433.844</b>	

