

## THE LAND CUSTOMS (AMENDMENT) ACT, 1956. \*

[Act No. XIII of 1956.]  
(The 9<sup>th</sup> March 1956)

It is hereby enacted as follows: —

1. This Act may be called the Land Customs (Amendment) Act, 1956.
2. In Section 2 of the Land Customs Act, hereinafter referred to as "the said Act," —

(i) *for* clauses (b), (d) and (f) the following *shall be substituted*, namely:—

"(b) 'Chief Customs - authority' means the Chief Customs - authority appointed under section 3 (a) of the Sea Customs Act;

(d) 'Commissioner of Customs' means the Commissioner of Customs as defined in section 3 (b) of the Sea Customs Act;

(f) 'foreign territory' means any territory or part thereof outside the limits of the Union of Myanmar and"; and

(ii) in clause (g), the words "adjoining a foreign frontier" *shall be deleted*.

3. In section 3 of the said Act; —

(i) in sub-section (1), the words "adjoining a foreign frontier and" *shall be deleted*; and

(ii) in sub-section (2), for the words "any Collector of Land Customs" the words "the Commissioner of Customs" *shall be substituted*.

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4. For section 4 of the said Act, the following *shall be substituted* namely:—

“ 4. The Commissioner of Customs may. —

- (a) by notification, establish land customs stations in any land customs area:
- (b) by notifications, prescribe the routes by which alone all goods may pass by land out of or into any foreign territory, or to or from any land customs station from or to any foreign frontier: and
- (c) by order, establish outposts and check-points in any land customs area.”

5. In Section 5 of the said Act, —

- (i) in sub-section (1), *for* the words “Chief Customs-authority” the words “Commissioner of Customs” *shall be substituted*; and the words “adjoining the foreign frontier across which the goods are to pass” *shall be deleted*; and
- (ii) in sub-section (3), *for* the words “Land Customs Officer, duly empowered by the Chief Customs-authority in this behalf,” the words “Land Customs Officer” *shall be substituted*

6. In Section 6 of the said Act, the words “empowered in this behalf by the Chief Customs-authority” *shall be deleted*.

7. In sub-section (1) of section 7 of the said Act, *for* the words “not exceeding where the goods are not dutiable, fifty or, where the goods or any of them are dutiable, one thousand rupees, and any dutiable goods in respect of which the offence has been committed shall be liable to confiscation” the words “not exceeding three times the value of the goods or four thousand kyats, whichever is greater, and the goods in respect of which the offence has been committed shall be liable to confiscation” *shall be substituted*.

8. In section 8 of the said Act. —
  - (i) in clause (a). the words “within the meaning of section 25 of the Negotiable Instruments Act.” *shall be deleted*; and *for* the words “Chief Customs- authority” the words “Commissioner of Customs” *shall be substituted*; and
  - (ii) in clause (b). *for* the words “Chief Customs-authority” the words “Commissioner of Customs” *shall be substituted*.
  
9. In sub-section (2) of section 9 of the said Act. —
  - (i) clause (b) *shall be deleted*; and
  - (ii) in clause (c). *for* the words “Land Customs Officer” the words “Collector of Land Customs” *shall be substituted*.
  
10. In the Schedule to the said Act,—
  - (i) *for* the expression “40 and 72 to 80” the expression “40, 72 to 78, 78A, 79 and 80” *shall be substituted*; and
  - (ii) *for* the expression “187 to 197” the expression “187 to 194, 194A, 195 to 197” *shall be substituted*.



**THE SEA CUSTOMS (AMENDMENT) ACT, 1956. \***

[Act No. XIV of 1956.]

(The 9<sup>th</sup> March 1956)

It is hereby enacted as follows: —

1. This Act may be called the Sea Customs (Amendment) Act, 1956.
2. In clause (b) of section 3 of the Sea Customs Act, hereinafter referred to as "the said Act," for the words "Chief Customs-officer" the words "Commissioner of Customs" *shall be substituted*; and for the words "any port" the words "all ports" *shall be substituted*.
3. In section 10 of the said Act, for the words "Chief Customs-officer" the words; "Commissioner of Customs" *shall be substituted*; and for the words "Chief officer" the words "Commissioner" *shall be substituted*.
4. In sections 11,12,14,53,72,74,79,83,85,91,92,116,128,158,165 and item 13 of the Schedule to section 167 of the said Act and in the form of bond for import-duty in Part II of the Schedule to the said Act, for the words "Chief Customs-authority" wherever they occur the words "Commissioner of Customs" *shall be substituted*.
5. In sections 15,16,17,19A,26,32,42,55,56,63,76,79,86,101,104,105, 106,107,109,113,117,122,124,125,137,144,155,162,164 in items 6 and 7 of the Schedule to section 167, sections 179, 181A, 199 and 206, for the words "Chief Customs-officer" or "Chief Officer of Customs", wherever they occur the words "Commissioner of Customs" *shall be substituted*.

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\* မြန်မာနိုင်ငံ ပြန်တမ်း၊ အပိုင်း - ၁၊ ၁၉၅၆ ခုနှစ်၊ မတ်လ (၁၇) ရက်၊ စာမျက်နှာ - ၄၅၄။

6. In section 23 of the said Act, *for* the words "The Chief Customs-authority may, with the previous sanction of the President of the Union," the words "The President of the Union may," *shall be substituted*.

7. For section 24 of the said Act, the following *shall be substituted* namely: —

"24. The Commissioner of Customs may from time to time prescribe by notification the articles which shall be treated as passengers baggage not subject to duty."

8. In the proviso to section 29 of the said Act, *for* the words "shall permit" the words "may permit" *shall be substituted*.

9. In section 39 of the said Act, *for* the words "three months" the words "one year" *shall be substituted*.

10. In section 55 of the said Act, *for* the words "shall permit" the words "may permit" *shall be substituted*.

11. For the period (.) at the end of section 60 of the said Act, a semi-colon (;) *shall be substituted*; and *thereafter* the words "provided that if the manifest is signed by the agent, such manifest, subject to the provisions of section 55, shall not differ in any material particulars from the manifest received by him from the master" *shall be inserted*.

12. In section 64 of the said Act, *for* the period (.) at the end of clause (d) a semi-colon (;) *shall be substituted*; and *after* the said clause the following *shall be inserted* as clause (e), namely: —

"(e) the conclusion of the proceedings (if any) against the vessel."

13. After section 70 of the said Act, the following *shall be inserted* as section 70A, namely: —

"70A. No person shall go on board or leave any vessel in any Customs-port except with the permission of an officer of Customs on board or with the permission of the Customs-Collector."

14. In section 75 of the said Act, —

- (a) for the words “The Chief Customs-authority may from time to time make rules for the landing and shipping of passengers” baggage and the passing of the same through the Custom house: and” the words “The Commissioner of Customs may from time to time prescribe by notification the procedure” *shall be substituted*;
- (b) for the words “of parcels” the words “of passengers” baggage and of articles” *shall be substituted*; and
- (c) for the words “baggage or parcels is or are made over to an officer of Customs for the purpose of being landed, a fee of such amount as the Chief Customs-authority” the words “baggage or article is made over to an officer of Customs for the purpose of being landed, shipped or cleared, a fee of such amount as the Commissioner of Customs” *shall be substituted*.

15. In the Schedule to section 167 of the said Act, —

- (a) in items 1,7,18,21,24,25,30,39,64,67,69 and 80, in the entries in the third column, for the words “five hundred” the words “two thousand” *shall be substituted*;
- (b) in items 3,6,9,13,14,15,16,19,22,23,36,41,44,46,50,52,53,54, 62,63 and 66, in the entries in the third column, for the words “one thousand” the words “four thousand” *shall be substituted*;
- (c) in items 5,20,27,28,33,37 and 55 in the entries in the third column, for the words “one thousand rupees” the words “three times the value of the goods or four thousand kyats, whichever is greater” *shall be substituted*.
- (d) in items 8 and 10, in the entries in the third column, for the words “one thousand rupees” the words “four thousand kyats, whichever is greater” *shall be substituted*;

(e) in item 16, —

(i) *after* the comma (,) at the end of the entry in the first column, the words “or if any manifest delivered by the ship's agent under section 60 differs in any material particulars from the manifest received by him from the master of the vessel.” *shall be inserted*; and

(ii) in the entry in the second column, *for* the figures “55 and 63” the figures “55, 60 and 63” *shall be substituted*;

(f) in item 17, in the entry in the third column, *for* the words “twice the amount of duty chargeable on the missing or deficient goods, if they be dutiable and the duty leviable thereon can be ascertained, or otherwise to a penalty not exceeding five hundred” the words “three times the value of the missing or deficient goods, or if such value cannot be ascertained, to a penalty not exceeding two thousand” *shall be substituted*;

(g) in item 26, in the entry in the third column *for* the words “a fine not exceeding one thousand rupees” the words “imprisonment for a term not exceeding three years and shall also be liable to fine” *shall be substituted*;

(h) *after* item 27, the following item *shall be inserted*, namely: —

“27A. — If any person goes on board or leaves any vessel in contravention of section 70A,	70A	such person shall be liable to a penalty not exceeding one thousand kyats.”
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(i) in item 29, in the entry in the third column, *for* the words “twice the amount of duty (if any) leviable on the said goods” the words “the value of the said goods or twice the amount of duty (if any) leviable on the said goods, whichever is greater.” *shall be substituted*;

- (j) in item 31, in the entry in the third column, *for* the words "twice the amount of duty (if any) leviable on such goods" the words "the value of such goods or twice the amount of duty (if any) leviable on such goods whichever is greater." *shall be substituted;*
- (k) in items 32 and 57, in the entries in the third column, *for* the words "one hundred" the words "one thousand" *shall be substituted;*
- (l) in item 34, in the entry in the third column, *after* the word "confiscation" the words "and the person in whose charge, custody or possession, the goods are found shall be liable to a penalty not exceeding three times the value of such goods" *shall be inserted;*
- (m) in items 40 and 70, in the entries in the third column *for* the words "five hundred rupees" the words "three times the value of such goods or two thousand kyats, whichever is greater" *shall be substituted;*
- (n) in item 45, in the entry in the third column, *for* the words "fifty" the words "two hundred" *shall be substituted.*
- (o) in item 49, in the entry in the third column, *for* the words "fifty rupees in respect of every package or parcel so missing or deficient" the words "the value of such goods" *shall be substituted;*
- (p) in item 56, in the entry in third column, *for* the words "fifty rupees for every package of such goods." the words "three times the value of such goods or four thousand kyats, whichever is greater." *shall be substituted;*
- (q) in items 60 and 61, in the entries in the third column, *for* the words "five hundred rupees" the words "three times the value of such spirit or two thousand kyats, whichever is greater" *shall be substituted;*
- (r) in item 71, in the entry in the third column, *for* the words "two hundred" the words "one thousand" *shall be substituted;*



(s) in item 72. —

(i) in the entry first column, *after* the word “knowing” the words “or having reason to believe” *shall be inserted*; and

(ii) in the entry in the third column, *for* the words “a fine not exceeding one thousand rupees” the words imprisonment for a term not exceeding three years or to fine or to both *shall be substituted*; and

(t) *after* item 78, the following item *shall be inserted*, namely:—

<p>“ 78A. — If any person fails to comply with any requisition made by the Customs-collector under section 194A,</p>	<p>194A</p>	<p>such person shall be liable to a penalty not exceeding one thousand kyats.”</p>
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16. In section 168 of the said Act, *for* the words “in the removal” the words “for the removal” *shall be substituted*.

17. In section 169 of the said Act, *for* the words “from any vessel” the words “from, or is about to board, any vessel.” *shall be substituted*.

18. In section 182 of the said Act, —

(a) in clause (a) *after* the word “by” the words “the Commissioner or Additional Commissioner of Customs or the Collector or Additional Collector of Customs or,” *shall be inserted*; and

(b) In clause (b) *for* the words “two hundred and fifty” and the words “one hundred” the words “one thousand” *shall be substituted*.

19. In section 183 to the said Act, *for* the word “shall” the word “may” *shall be substituted*.

20. In section 185 of the said Act, *for* the words “Chief Customs-officer” wherever they occur the words “Customs-collector” *shall be substituted*.

21. In section 188 of the said Act, *for* the words “such further inquiry” the words “such further inquiry, giving the appellant, on his request, permission to make an oral statement,” *shall be substituted*.

22. Section 190 of the said Act *shall be deleted.*

23. In section 191 of the said Act, in clause (a) of sub-section (2) *after* the words "Chief Customs-authority" the words "or the Commissioner of Customs" *shall be inserted.*

24. *After* section 194 of the said Act, the following *shall be inserted* as section 194A, namely: —

"194 A. The Customs-collector may require any person in possession of any book, receipt, record or other document connected with the importation or exportation of any goods to produce the same; and thereupon such person shall comply with such requisition."

