

Service ID	Service Name	Version	Date
TDA	Pre-registration of transit declaration	1.2	2015/09

1. Outline of Service

This service (TDA) provides a function to register and alter the information required for transit declaration before execution of "Transit declaration (TDC)" service.

When executing TDA, the system automatically calculates the amount of taxes including transit duty.

TDA service register the information required for transit declaration.

- Information of Importer/Exporter/Consignor/Consignee
- Cargo information
- Customs value (automatically calculated by inputted invoice price, freight, insurance amount)
- Taxes and Fees
- Carrier, container, checkpoint
- Transit item information (HS code, Country of origin code, Quantity, Invoice Unit price, etc.)
- Other information required for transit declaration

When TDC service is not executed, registered transit declaration data element will be removed from the system after the fixed term.

Refer to appendix "State Change Diagram".

- State Change Diagram (Declaration on Transit declaration)

2. Users

Refer to appendix "List of MACCS Online Services".

3. Restrictions

- Tax/fee subjects in one transit declaration must be less than or equal to 4 kinds.
- Currency code (except "MMK") in one import declaration must be less than or equal to 3 kinds.
- Invoice price, freight, insurance amount and customs value after exchanged to MMK/USD must be less than or equal to 18 digits respectively (including the decimal part).
- Customs value and Commercial tax value after calculated must be more than 0, and less than or equal to 18 digits (including the decimal part).
- Calculated total amount of each tax/fee subject must be less than or equal to 11 digits for the integer part.
- Calculated total item value must be less than or equal to 18 digits (including the decimal part).
- Calculated amount of each tax/fee subject for each item must be less than or equal to 14 digits (including the decimal part).
- The quantity after converted by the system must be less than or equal to 14 digits for the integer part.
- The quantity statistics after converted by the system must be less than or equal to 14 digits.
- In case of applying a specific duty tax rate, customs standard quantity based on customs standard quantity unit must be less than or equal to 12 digits.

4. Input Information

Refer to appendix "Input Data Element", "Screen Image".

5. Function Specifications

5.1. Authority Check

- (1) The user shall be registered in the system.
- (2) In case of correction of transit declaration data elements, the user must be the same as the user who entered data element registration which has been registered in transit declaration information or Planned declarant.
- (3) When the Electronic invoice receipt No. is entered, it shall be the following.
The input user of IVA service or the custom broker who is registered in the Invoice packing list information shall be one of the followings:
 - Planned Declarant
 - Input user

5.2. Input Data Element Check

Refer to appendix "Input Data Element".

5.3. Table Data Check

5.3.1. Transitdeclaration information check

In case of correction of transit declaration data elements, the following shall be checked:

- TDC service shall not have been executed.

5.3.2. Cargo informationcheck

Refer to appendix "Cargo Information (for Transit) Check".

The following cases shall not be checked:

- When the code without cargo management is inputted in the "Mode of transport code" item.
- When the Customs Warehouse Code is Area for the system_Un-participating.

5.3.3. License information check

When the code of the license No. by system is inputted to the "Transit license/approval No." item, the following checks shall be executed.

- (1) When EIReg No. (MOC) is registered in license information; it shall be same as EIReg No. (MOC) corresponding to importer/exporter code. However, when EIReg No. (MOC) is not registered in license information; this check shall not be executed.
- (2) The license information shall be valid.
- (3) That the following items of license information are should be same as the contents of license approval type code information which corresponds to an "Transit license/approval identification":
 - Import/Export type
 - License/Permit type

5.3.4. Comprehensive insurance information check

When "Insurance type code" item is "B", the followings shall be checked.

- The first 10 digits of importer/exporter code which is entered into "Importer/Exporter code" item must be the same as the first 10 digits of the importer/exporter code which are registered in Comprehensive insurance information.
- "MMK" shall be registered as one of Currency code of minimum insurance amount in Comprehensive insurance information.

5.3.5. HScode information check

When applicable conditions of the quantity or the Customs value per unit are registered in HS code information, it shall be within applicable conditions.

5.3.6. Deposit information check

When the Deposit No. is entered, the following shall be checked:

- (1) In case of the deposit for the customs broker, the deposit holder shall be the Planned Declarant.
- (2) In case of the deposit for the importer/exporter, the following shall be checked:
 - The first 10 digits of deposit holder's importer/exporter code shall be the same as the first 10 digits of inputted importer/exporter code.
 - When input user is a customs broker, linkage between the customs broker and the importer/exporter shall be registered in Importer/Exporter and Customs broker linkage information.
 - When input user is an importer/exporter, the first 10 digits of the deposit holder's importer/exporter code shall be the same as the first 10 digits of importer/exporter code that is registered in the User information of input user.
- (3) When the declaration No. is registered in the Deposit information, the first 11 digits of the declaration No. in the Deposit information and the first 11 digits of the inputted declaration No. shall be the same.

5.3.7. Security information check

- (1) When the Security registration No. is entered, or the security registration No. is registered in the Transit declaration information, the following shall be checked:
 - (A) In case of the security for customs broker, the security holder shall be the Planned Declarant.
 - (B) In case of the security for importer/exporter, the following shall be checked:
 - The first 10 digits of security holder's importer/exporter code shall be the same as the first 10 digits of inputted importer/exporter code.
 - When input user is a customs broker, linkage between the customs broker and the importer/exporter shall be registered in Importer/Exporter and Customs broker linkage information.
 - When input user is an importer/exporter, the first 10 digits of security holder's importer/exporter code shall be the same as the first 10 digits of importer/exporter code that is registered in the User information of input user.
 - (C) Execution date of this service must be within possible term of debit which is registered in the security information.
- (2) When the individual security No. is registered in the transit declaration information, "Security registration No." item is not inputted.

5.3.8. Invoice packing list information check

When the Electronic invoice receipt No. is entered, it shall not be used by other declaration.

5.3.9. Other check

- In case of inputting date of next week into "Expected date of formal declaration" item, rate of next week must exist in the system.
 - Input sequentially from 1 column and it cannot be the column which is not inputted.
 - The number of input columns shall not be exceeded more than the number of maximum columns.^{*1}
- (*1) The number of maximum columns is defined by the customs.

5.4. Contents of Processing

5.4.1. Judgment processing of customs clearance for own company (conducted by the importer/exporter themselves)

When the following conditions are fulfilled, it judges with customs clearance for own company (conducted by the importer/exporter themselves), and it registers in transit declaration information:

- The Importer/Exporter code is registered in the user information.
- "Importer/Exporter code" item has an input.
- The first 10 digits of Importer/Exporter code which has been registered in the user information is the same as the first 10 digits of Importer/Exporter code which has been inputted in "Importer/Exporter code" item.

5.4.2. Weight conversion processing

When "Unit code of Gross weight" item or "Unit code of net weight" item is "LBR", "LBR" converts into "KGM"

- The formula of conversion
" Gross weight" item * 0.45359
" Net weight" item * 0.45359
(1LBR = 0.45359)
- Fraction processing

The 4th place of a decimal point is rounded down.

5.4.3. MMK/USD exchange processing

When the "Invoice currency code" item, "Freight currency code" item or "Insurance currency code" item is entered, the following process shall be executed:

(1) Processing conditions

- (A) Apply the exchange rate for tax calculation by the currency code.
- (B) When a date of the next week has been inputted in "Expected date of formal declaration" item, apply the exchange rate of the next week.
- (C) Exchange to MMK with input item unit (excluding the case of "MMK").
- (D) Exchange to USD from MMK (excluding the case of "USD").

(2) Exchange formula

- Kyat Exchange
Input amount * Applied rate
Besides, for each exchange, the 3rd place of a decimal point rounding it down.
- Dollar Exchange
The amount after kyat exchange * Applied rate
Besides, for each exchange, the 3rd place of a decimal point rounding it down.

5.4.4. Customs value calculation processing

(1) Calculation of total of customs value

Total of customs value is calculated as: Invoice price + Freight + Insurance amount.
Calculation is classified as the following for each Incoterms on the invoice.

Explanatory notes: IP: Invoice price, FRT: Freight, IN: Insurance amount, -: Unable to enter

No.	Incoterms	Freight type code	Insurance type code	Total of customs value
1	CIF, CIP, DDP, DAT, DAP, DDU, DA	D	-	IP + FRT(inputted Freight)
2	F, DES, D, EQ	null		IP

No.	Incoterms	Freight type code	Insurance type code	Total of customs value
3	C&I	A,B,C,D	-	IP + FRT(inputted Freight)
4	C&F, CFR, CPT,CN F	D	A	IP + FRT(inputted Freight) + IN(inputted Insurance amount)
5			B	IP + FRT(inputted Freight) + IN(comprehensive insurance amount ^{*3})
6			E	IP + FRT(inputted Freight) + IN(Insurance amount calculated automatically by the system ^{*6})
7			C	IP + FRT(inputted Freight)
8		null	A	IP + IN(inputted Insurance amount)
9			B	IP + IN(comprehensive insurance amount ^{*3})
10			E	IP + IN(Insurance amount calculated automatically by the system ^{*6})
11			C	IP
12	FOB, FCA,EX W ^{*2} ,FAS	A,B,C,D	A	IP + FRT(inputted Freight) + IN(inputted Insurance amount)
13			B	IP + FRT(inputted Freight) + IN(comprehensive insurance amount ^{*3})
14			E	IP + FRT(inputted Freight) + IN(Insurance amount calculated automatically by the system ^{*6})
15			C	IP + FRT(inputted Freight)
16		E	-	IP + (FRT+IN) (Freight calculated automatically by the system ^{*5})

Explanatory notes: Refer to appendix "Input Data Element" about the detail of Freight type code and Insurance type code.

(*2)When Incoterms is "EXW", "E" cannot be inputted in "Freight type code" item.

(*3) Calculation of comprehensive insurance amount:

Insurance amount^{*4} will be calculated as:

(Invoice price + Freight) * Comprehensive Insurance rate

However, in case the required Insurance amount is lower than minimum Insurance amount which has been registered in Comprehensive insurance information, that minimum Insurance amount will be Insurance amount.

(*4) The 3rd place of a decimal point is rounded off.

(*5)FRT = FOB * Rate of freight

(*6) C&F * Rate of insurance- - - (a)

Fixed insurance amount - - - (b)

In case of (a) > (b), IN = (a).

And else, IN = (b).

(2) Calculation of customs value per column unit

(A) When "Self-calculate customs value" item was entered

The amount which was entered in "Self-calculate customs value" item will be customs value per

column unit.

(B) When "Item value" item was entered

Besides, the 3rd place of a decimal point is rounded off.

$$\text{Customs value per column unit} = \frac{\text{Total of customs value} * \text{Item value}}{\text{Total of column value}}$$

(*7) Total of customs value is total value of "Item value"

(C) When other than (A), (B) calculated the total of customs value will be customs value per column unit.(Only when number of columns is 1 column)

5.4.5. Determination processing of customs standard amount for transit duty calculation

The customs value which calculated in column unit.

5.4.6. Calculation of transit duty amount

$$\text{Transit duty amount} = \text{Total of customs value} * \text{Transit duty rate}^{*8}$$

(*8) The transit duty rate which the customs defined.

And the 1st place of a decimal point is rounded off.

5.4.7. Transit duty exemption processing

In case of inputting into "Exemption code of transit duty" item, exempt from the total of transit duty amount that was calculated.

5.4.8. Calculation of MACCS service fee

MACCS Service Fees defined by the customs.

5.4.9. Other taxes/fees exemption/reduction processing

When the exemption/reduction code is inputted in "Exemption/Reduction code of other taxes/fees" item, the following process shall be executed.

(1) Tax exemption processing

In case of tax exemption code, exempt either of the followings:

- The Other taxes/fees that was calculated
- The Other taxes/fees that was inputted in "Amount of other taxes/fees" item.

(2) Tax reduction processing

In case of tax reduction code, either of the following amounts of other taxes/fees is reduced by the amount which entered in the "Reduction amount of other taxes/fees" item.

- The amount of Other taxes/fees that was calculated
- The amount of other taxes/fees which were entered in "Reduction amount of other taxes/fees" item.

5.4.10. Calculation of total taxes/fees amount

(1) For total amount of each taxes/fees respectively, the 1st place of a decimal point is rounded off.

(2) Total payable taxes/fees= Transit duty amount + Total of other taxes/fees amount

5.4.11. Calculation of security amount

(1) Provisional calculation process of per column unit

(A) Determination process of Customs standard quantity for the security amount calculation

(a) Determination process of customs standard quantity

When applying a specific duty tax rate, "Quantity (1)" item or "Quantity (2)" item is converted into "customs standard quantity" based on "customs standard quantity unit".

However, in case both "Quantity (1)" item and "Quantity (2)" item are possible to be converted, apply "Quantity (1)" item.

(Example)

No.	Tax rate	Quantity(1)	Quantity(2)	Customs standard quantity	Conditions
1	15.345MMK/KG	1.23KG	1234KG	1KG	OK
2	34.56MMK/NO	1234L	1234KG	-	NG
3	56.78 MMK/KL	1234MT	1234KL	1234KL	OK
4	56.78 MMK/KL	1234L	1234KL	1KL	OK

(b) Fraction processing

A decimal point is rounded off at each time of the calculation.

(B) Determination processing of customs standard amount for the security amount calculation

(a) When ad valorem tax rate is applied:

Customs standard amount for the security amount calculation will be calculated as "Customs standard amount for transit duty calculation".

(b) When specific duty tax rate is applied:

Being the quantity which is calculated by Determination process of Customs standard quantity for the security amount calculation.

(c) When ad valorem tax rate and specific duty tax rate are applied:

- Being Customs value which calculated by Column unit.
- Being the quantity which is calculated by Processing of converting to Customs standard quantity for the security amount calculation.

(C) Provisional calculate the import tax amount per column unit

The import tax rate apply a MFN rate

(a) When ad valorem tax rate is applied:

Import tax amount per column unit = Customs standard amount for the security amount calculation * Import tax rate

(b) When specific duty tax rate is applied:

Import tax amount per column unit = Customs standard quantity for the security amount calculation * Import tax rate

(c) When ad valorem tax rate and specific duty tax rate are applied:

Import tax amount per column unit = (Customs standard amount for the security amount calculation * Import tax rate) + (Customs standard quantity for the security amount calculation * Import tax rate)

(d) Fraction processing:

The 3rd place of a decimal point is rounded off at each time of the calculation.

(D) Provisional calculate the commercial tax amount per column unit

(a) When ad valorem tax rate is applied:

Commercial tax amount per column unit = (Customs standard amount for the security amount calculation + Import tax amount per column unit) * Commercial tax rate^{*9}

(b) Fraction processing:

The 3rd place of a decimal point is rounded off at each time of the calculation.

(2) Provisional calculation process of total

(A) Provisional calculate the import tax amount

Total of the import tax amount for each item, the 1st place of a decimal point is rounded off.

(B) Provisional calculate the commercial tax amount

Total of the commercial tax amount for each item, the 1st place of a decimal point is rounded off.

(C) Provisional calculate the advanced income tax amount

Customs standard amount for Advanced Income Tax will be calculated as "Customs standard amount for transit duty calculation".

Advanced income tax = Customs standard amount for Advanced Income Tax* Advanced income tax rate^{*9}

(*9) The advanced income tax rate which the customs defined.

Decimal part of Advanced Income Tax amount is rounded off.

(D) Calculation of security amount

Security amount = the import tax amount + the commercial tax amount + the advanced income tax amount

5.4.12. Quantity statistics conversion processing

"Quantity (1)" item and "Quantity (2)" item are converted into the Quantity statistics based on Statistics unit 1 and Statistics unit 2.

The 1st place of a decimal point is rounded off.

5.4.13. Determination processing of Customs section code

(1) When the Customs section code is entered

The Customs section code is determined by the entered Customs section code.

(2) When the Customs section code is not entered

The Customs section code is determined based on the first 2 digit of "Representative HS code" item.

5.4.14. Declaration No.issuance processing

Issue declaration No.

However, do not issue it for the case of the correction transit declaration data element.

5.4.15. Registration of transit declaration information processing

Register or update entered information.

5.4.16. Registration of attachment file management information processing

When the information concerning with the entered declaration No. exists to attachment file management information, the collected information is registered in this information.

5.4.17. Warning message processing

Output warning message:

- B/L No. is not registered in the cargo information.
- Though the amount of security was calculated, the security registration No. does not have input, and there is no registration of the individual security registration No.

5.5. Output Information

Refer to appendix "Output Data Element"

Information Name	Output Conditions	Output Destination
Copy information of registered transit declaration	None	Input user

6. Special Mention

None