

(Unofficial Translation)



**LAO PEOPLE'S DEMOCRATIC REPUBLIC  
PEACE INDEPENDENCE DEMOCRACY UNITY PROSPERITY**

National Assembly

No. 0137/PC

Permanent council

Vientiane Capital, dated 04 November 2015

**Resolution**

**Of the Permanent Council of the National Assembly  
On the Trial Implementation of Vehicle Tax**

- Pursuant to Article 53 point 3 of the revised version of the constitution of Lao PDR 2003 on rights and obligations of the National Assembly on the consideration to adopt the stipulate, change, or abolish customs and tax;
- Pursuant to Article 26 of the National Assembly Law No. 04/NA, dated 15 December 2010;
- Pursuant to Article 97 of Tax Law No. 05/NA, dated 20 December 2011;
- Pursuant to the Letter of the Prime Minister of the Lao PDR No. 19/PM, dated 10 March 2015;
- Pursuant to the Report of Ministry of Finance No. 2931/MoF, dated 2 September 2015;
- Pursuant to the decision of the Permanent Council meeting on October 2013.

Through research and consideration on the draft presidential decree on Vehicle Tax presented by Ministry of Finance on behalf of the government to the Permanent Council of the National Assembly's Meeting dated 27 October 2015

**The Permanent Council of the National Assembly hereby issues resolution as below:**

Article 1. The government shall process the trial implementation of import vehicle tax with actual price for 03 months starting from 1<sup>st</sup> November 2015 to 31<sup>st</sup> January 2015 and consider to revise the Tax Law and propose to the 10<sup>th</sup> National Assembly Regular Meeting to consider it.

Article 2. The Permanent Council of the National Assembly approves the vehicle import tax for the trial implementation presented by the government as follows:

No	Vehicle Type	Horsepower	Percentage (%)
1	Motorbike		
1.1	Fuel powered motorbike	Below 110 CC 111-150 CC 151-250 CC 251-500 CC 501-1.000 CC	20% 30% 50% 60% 80%
1.2	Green powered motorbike		5%
1.3	Motorbike parts and spare parts		5%
2	Transportation Vehicle		
2.1	Small transportation vehicle - Fuel powered vehicle: car, jeep, van, pick-up	Below 1.000 CC 1.001-1.600 CC 1.601-2.000 CC 2.001-2.500 CC 2.501-3.000 CC 3.001-4.000 CC 4.001-5.000 CC Above 5.001	25% 30% 35% 40% 45% 70% 80% 90%
2.2	Small transportation vehicle: - Green powered vehicle: car, jeep, van, pick-up		10%
2.3	<b>Small transportation vehicle (pick-up)</b> that the pick-up part is 50% longer then total length from front wheels to back wheels. - Fuel powered vehicle - Green powered vehicle <b>Medium transportation vehicle</b> - Fuel powered vehicle - Green powered vehicle <b>Large transportation vehicle</b> - Fuel powered vehicle - Green powered vehicle		-8% 5% - 8% 5% - 5% 3%
3	components-and spare parts of all types of vehicle		5%

Article 3 Vehicles that are being exempted for the import tax includes:

1. Bicycle;
2. Train;

3. Airplane;
  4. Ambulance
  5. Fire truck
  6. Public vehicle: refuse collection vehicle, vacuum cleaner vehicle, specialized vehicle for cleansing public places in cities;
  7. Agricultural machines: plough, cultivator, harrow, cult packer, rotator, dropper and others (excluding agricultural products forwarder);
  8. Heavy industrial machine in specific field such as: mining exploration, road pavement, concrete installation, agricultural and industrial production, public service (public works), and transport industry especially rickshaw, water truck, chilling forwarder, and dangerous substance containers (fuel, gas, chemicals) and others.
  9. General heavy machine: tractor, excavator, wheel loader, grader, pump, crane, forklift;
  10. Imported vehicle for re-export, and vehicles made in or assembled domestically for export;
  11. Vehicles meant to be used by foreign diplomatic organization and other foreign organization in Lao PDR according to Ministry of Foreign Affairs' regulations.
- The manufacturers or assemblers in Lao PDR, who have paid import tax for parts/components and spare parts at the border checkpoints, will not pay the additional domestic consumption tax

Article 4. This resolution becomes effective after the date of its signatory.

The Permanent Council of Lao PDR's National Assembly

President

[Sign and seal]

Pany Yathotou