



LAO PEOPLE'S DEMOCRATIC REPUBLIC
Peace Independence Democracy Unity Prosperity

Ministry of Finance
Customs Department

No. 1696/CD
Vientiane Capital, 17 June 2010

Instruction

To all Divisions under the Customs Department, Regional Customs, Customs Border Checkpoints, Government Agencies, International Organization, Persons, Legal Persons Operating Business in Import-Export and Transit across the Country

Subject: Application of ASEAN Harmonized Customs Declaration Document (ACDD)

- Pursuant to the Customs Law No. 05/NA, dated 20 May 2005;
- Pursuant to the Prime Minister's Decree on Implementation of Customs Law No.362/PM, dated 19 October 2007 on Customs Law Implementation
- Pursuant to the Finance Ministerial Notice on Application of ASEAN Customs Declaration Document No.0603/MOF, dated 01 April 2010
- Pursuant to the Decision of Customs Department No. 1695/CD, dated 17 June 2010 on Endorsement of ASEAN Customs Declaration Document,

After becoming a member of ASEAN, the Government has endorsed a number agreements/documents and put them into practice as have other member nations of ASEAN. Pursuant to Second Round Table Conference of ASEAN Economic Minister in Bali, Indonesia, 9 October 2003, it was agreed to enhance customs service with a view to modernization, facilitation and simplification in order to prepare for the establishment of the National Single Window to integrate with the ASEAN Single Window. An electronic system is being developed for the customs detailed declaration which will reduce steps, cost and time for the customs detailed declaration nationwide,

The Director General of Customs hereby issues instructions as follow:

1. The ASEAN Customs Declaration Document (ACDD) is a printed form for the customs detailed document which is uniformly used by ASEAN nations. It is a customs declaration document for importation, exportation, international transit and other applicable declaration regimes. The declarant should fill information in each box of the ACDD.
2. There are two types of ACDD:
 - Type 1: the size of this form is 30 cm, 42 cm and 55 g in width, length and thickness, respectively. It is the same size as the current declaration form. The main page is used for filling declaration information; the second page is blank, the third page is for goods release recorded by customs officer and the fourth page is for the customs officer's notes for monitoring the movement of international transit goods.
 - Type 2: This type has continuous pages used in an electronic customs declaration system. The application of this type of ACDD shall be described in a specific instruction.
3. The ACDD shall be filled, in writing, with the information necessary for statistical records and shall be lodged within the time limit stipulated in the relevant regulations.

4. The ACDD comprises of 54 boxes. 7 out of 54 are missing namely box 11, 13, 26, 50, 51, 52 and 53. The Customs Department added three more boxes including 22a, 45a and 47a (Boxes that contain duplicated information include 9 and 9a; 15 and 15a, 17 and 17a the Customs Department shall provide instructions on using these boxes in other notes).

5. There are three parts in the ACDD: Part I (box 1 – 30) capturing information from invoices, Part II (box 31 -47) capturing information about the goods and Part III (48-54) capturing information on payment and correct authentication.

6. ACDD has spaces for four signatures include:

- 1) Signature of declaring on the front page;
- 2) Signature of registration officer in box 4 and all enclosures;
- 3) Signature of inspection officer on the front page and all enclosures;
- 4) Signature of the Chief of the Checkpoint on the front page

As well as signing on the front page the registration officer shall sign all attachments for authentication.

7. Box 47 is for calculating the duty and taxes, the calculation should be based on the normal tariff rate as specified in the HS Book. Box 47a is for specifying the actual amount to be paid for duty and taxes. The figure in Box 47 and in 47a may be the same depending on the type of goods.

- Calculation of duty and tax for the enclosed pages should be filled in Box 47 from left to right hand and in item-wise sequential order. The Box of Total should be the sum of the duty, excise, value added tax and profit tax. The grand total, Box 47a on the front page, should be the sum of the total figures for all enclosed pages.
- In the case where the goods are declared under a preferential reduce scheme, the figure in Box 47 should be calculated based on the reduced rates. The payable amount in Box 47a can equal the amount in Box 47 if it is for the same type of goods. If there are many types of items the payable amount in Box 47a on the front page should be the accumulation of all payable amounts specified in each additional declaration page.
- In the case where the goods are declared under an exemption scheme, the figure in Box 47 should be calculated based on the normal tariff rate while “EXEMP” should be filled in Box 47a if the declared goods are for the same commodity. If some of the items fall under dutiable regime, the payable amount in Box 47a on the front page should be the accumulation of all payable amounts specified in each additional declaration page.
- In the case where the declaration is subject to a fixed amount charge per item, the figure in Box 47 should be calculated based on the fixed amount per item and the payable amount in Box 47a on the front page should be the accumulation of all payable amounts specified in each additional declaration page.
- In the case where the goods are declared for domestic transit, the figure in Box 47 should be calculated based on information provided in the previous declaration (Box. 40). This should be applied for all enclosed pages. “0” should be put in Box 47a.
- In the case where goods are declared as temporary importation, the figure in Box 47 should be calculated based on the normal tariff rate. The amount of security should be filled in in Box 47a for the same commodity. If there are several types of commodities declared on separated pages, Box 47a on the front page should be the sum of all payable security specified in each enclosure.
- In the case of an export declaration, the figure in Box 47 is the payable amount for the goods subject to duty, but “0” should be filled in for the goods that are not subject to duty. If there are several types of commodities that are not subject to duty, both Box 47 and 47a should be filled in with “0”. Other relevant information shall be fully filled in for the purpose of statistical record.

8. The ACDD shall have the following supporting documents attached:

a. Original copy of:

- Invoice
- Certificate of Origin
- Sale Contracts
- Certificate of Quarantine (for agriculture product)
- Packing List
- Certificate of Vaccination (for live animal)
- Permits from concerned agency (for controlled commodities)

If the original copies of the above items cannot be provided formal authentication should be made acceptable to the customs administration.

b. Photocopy of

- Business Registration License (officially valid)
- Tax License (officially valid)
- Other relevant documents

c. The Customs Department shall issue another instruction for a customs detailed declaration through an electronic system.

9. Ten items of goods can be declared in one set of the ACDD meaning that three items can be declared on one enclosed page. The total of the items is the sum of all items on the three enclosed pages plus one item on the front page. For vehicles, only one item is allowed to be declared in a set of the ACDD in order to monitor the license registration for each vehicle.

10. A set of the ACDD comprises of three copies. After official verification, the following copies from the ACDD set shall be kept

- one copy for filing at the Post Clearance Audit Division at the Regional Customs;
- one copy for the owner of the goods;
- One copy for filing at the checkpoint.

11. The customs officer reserves the right to reject the declaration document if it is considered incomplete, incorrect or if mistakes, error are found. The officers should give the reasons for the rejection. The Customs Department will issue another instruction on providing comments on the inspection note.

12. After physical inspection the inspector shall record the result on the ACDD and authenticate it by signing and giving the full name.

13. The customs declaration document shall be kept in the audit division of the customs administration for three years and shall be kept on file for ten years from the date of registration.

14. The ACDD shall be applied starting from 1 January 2010 onward.

All concerned entities should acknowledge and firmly comply with this instruction.

**Director-General of Customs Department
Santiphab Phomvihane**