



Lao People's Democratic Republic  
Peace Independence Democracy Unity Prosperity  
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Ministry of Finance

No. 2962/MoF  
Vientiane Capital, dated on October 09, 2013

**Agreement of Finance Minister on the Implementation of the 2<sup>nd</sup> ASEAN Self-Certification Pilot Project)**

- Pursuant to the Prime Minister's Decree No. 80/PM, dated February 28, 2007 on the Organization and Functions and Operations of Ministry of Finance.
- Pursuant to Memorandum of Understanding (MOU) on the 2<sup>nd</sup> ASEAN Self-Certification Pilot Project.
- Pursuant to the Cabinet Office of the Government No. 3 2 / GOL.DOE, dated January 10, 2013 on the Endorsement of Implementation of the 2<sup>nd</sup> ASEAN Self-Certification Pilot Project.

In order to ensure that the implementation of the 2<sup>nd</sup> ASEAN Self-Certification Pilot Project is effective, consistent and compliant with the existing domestic and international procedures, regulations and standards.

**The Ministry of Finance Issues an Agreement:**

**I. Objectives**

This agreement determines the principles and regulations for the Customs authority to manage and control the importation of goods under the 2<sup>nd</sup> ASEAN Self-Certification Pilot Project and to ensure the compliance and consistency with the MOU signed by the Government of Lao PDR.

**II. Definition**

1. *ASEAN*"means the Association of South-East Asian Nations, which comprises Brunei Darussalam, the Kingdom of Cambodia, the Republic of Indonesia, Lao People's Democratic Republic, Malaysia, Union of Myanmar, the Republic of the Philippines, the Republic of Singapore, the Kingdom of Thailand and the Socialist Republic of Viet Nam.
2. *"Participating Member States"* are the Member States that have agreed to participate in the 2<sup>nd</sup> Pilot Project for the implementation of a regional self-certification scheme.
3. *Exporter*" means a natural or juridical persons located in the territory of a Participating Member State where the goods are exported from by such a person.
4. *Importer*" means a natural or juridical persons located in the territory of a Participating Member State where the goods are imported from by such a person.

5. *Certified Exporter*" means a producer duly authorized to make out an invoice declaration on the origin of the goods exported.
6. *Invoice Declaration*" means a declaration as to the origin of the goods exported made by a certified exporter on an invoice.

### **III. The management of importation of goods which has originating from participating member state**

Customs authorities should facilitate the importation of goods under the 2<sup>nd</sup> ASEAN Self-Certification Pilot Project to an extent similar to the importation of goods under an ATIGA Form.

### **IV. The principles to approve the self-certification**

The invoice declaration for origin will be approved when it comprises the following elements:

- To provide full information or description of goods sufficiently in order to determine the origin;
- To sign and specify the name of the exporter who has the authorization to certify the origin;
- Day, month and year specified in the invoice declaration should be considered as the date of issuing the certificate of origin;
- It should be valid for 12 months from the date which is specified in the invoice declaration;
- To provide the name list, signature specimen, official stamp of the exporter who has the authorization to certify the origin to Participating Member States of the Pilot Project via ASEAN Secretariat; and
- The uniform statement should be stated in the invoice declaration each time as detailed below:

*“The exporter of the product(s) covered by this documents (Certified Exporter Authorization Code.....) declares that, except where otherwise clearly indicated, the products (HS Code/s.....) satisfy the Rules of Origin to be considered as ASEAN Originating Products under ATIGA (ASEAN country of origin:.....) with origin criteria:.....”*

### **V. Duties of Customs authorities**

1. To verify, consider, accept or reject the invoice declaration;
2. To request the traders to provide additional information;
3. To provide directions and consultation to traders;
4. To disseminate or train Customs authorities and traders on the 2<sup>nd</sup> ASEAN Self-Certification Pilot Project;
5. To coordinate internally and externally; and
6. To provide data, commercial statistics to relevant agencies and ASEAN Secretariat.

## **VI. Treatment of minor discrepancies**

When conducting the verification and consideration of an invoice declaration certified by the exporter for exportation, in the case of minor errors or minor discrepancies, Customs authorities may not penalize if one of the seven types of errors or discrepancies below are found:

1. Misspelling or mistyping in the invoice declaration;
2. The size of mark (√) and method of filling the information (by handwriting or computer) including the mark (X) instead of the mark (√);
3. Minor differences in the approval signature and name of authorized person in the invoice declaration;
4. Minor discrepancies of unit measurement between the invoice declaration, packing list and other documents;
5. Minor discrepancies in the size of A4 paper of the invoice declaration;
6. Minor discrepancies of the ink color used (black or blue) with the information in the invoice declaration; and
7. Minor discrepancies between the statement or information of the invoice declaration and other attached supporting documents.

## **VII. Retroactive check**

The Importing Member State may request the competent authority of the Exporting Member State to conduct a retroactive check at random and/or when it has reasonable doubts as to the authenticity of the document or as to the accuracy of the information regarding the true origin of the goods in question or of certain parts thereof. Upon such request, the competent authority of the Exporting Member State shall conduct a retroactive check on a producer/exporter's cost statement based on the current cost and prices, within a six-month timeframe, specified at the date of exportation subject to the following conditions:

1. The request for retroactive check shall be accompanied by the Certificate of Origin Form or the Invoice Declaration concerned and shall specify the reasons and any additional information suggesting that the particulars given on the said Certificate of Origin or the Invoice Declaration may be inaccurate, unless the retroactive check is requested on a random basis;
2. The competent authority receiving a request for retroactive check shall respond to the request promptly and shall reply within ninety (90) days after the receipt of the request;
3. The Customs authority of the Importing Member State may suspend the provisions on preferential treatment while awaiting the result of verification. However, it may release the goods to the importer subject to any administrative measures deemed necessary, provided that they are not held subject to import prohibition or restriction and there is no suspicion of fraud;
4. The competent authority shall promptly transmit the results of the verification process to the Importing Member State which shall then determine whether or not the goods originate as stated. The entire process of retroactive check including the process of notifying the competent authority of the Exporting Member State and the result of the determination whether or not the goods originate as stated shall be

completed within one hundred and eighty (180) days. While awaiting the results of the retroactive check, VII (3) above shall be applied.

**VIII. Confidentiality**

1. Each Participating Member State of the 2<sup>nd</sup> ASEAN Self-Certification Pilot Project shall maintain, in accordance with the laws, the confidentiality of classified business information and other information received or sent during the implementation of this MOU.
2. Each Participating Member State of the 2<sup>nd</sup> ASEAN Self-Certification Pilot Project shall not:
  1. Disclose any confidential information of other Participating member State whether this was directly or indirectly.
  2. Use the information of other Participating Member State other than those specified in this MOU prior to the permission of Participating Member State having been given.

**IX. Action against fraudulent acts**

Actions against each fraudulent act shall be based on the Customs Law No.04/NA, dated on December 20, 2011 and other domestic existing laws

- X.** Assigning Customs Department to coordinate with relevant agencies to implement and disseminate to the public.

- XI.** This Agreement shall become effective from the date of signing.

**Minister of Finance**