



Lao People's Democratic Republic
Peace Independence Democracy Unity Prosperity

Ministry of Finance
 Tax Department

No. 0169/TD
 Vientiane Capital, dated on 11 Jan 2018

To: Persons, entities, organizations at all level, staff, soldiers, police, citizens, foreigners who are residing in the Lao PDR.

Subject: Implementation on excise tax of some products and services based on Tax Law (Revised) no. 70/NA, dated on 15 December 2015.

- Pursuant to Tax Law (Revised) no. 70/NA, dated on 15 December 2015.
- Pursuant to the Notification of Deputy Prime Minister, Minister of Ministry of Finance no. 0060/MOF, dated on 11 January 2018.

In order to implement Article 20 of Tax Law (Revised) accurately and uniformly across the country, the Tax Department further informed excise tax of some products and services as follow.

1. Excise tax rates for general products

No.	Products subject to excise tax	Rate (%)	Note
1	Petroleum: Super Basin Basin Diesel Gasoline Lubricant Oil, Hydraulic Oil, Condensates, 20 degrees	Effective from 1/1/2018 39% 34% 24% 14% 9%	Because petroleum has price structures, it is allowed to start the implementation after the price structures have been revised.
2	Spirits or alcohol beverages: Spirits or alcohol beverages of over 20 degrees Spirits or alcohol beverages of less than 20 degrees	2018-2019 50% 45%	
3	Tobacco: Cigar Cigarette in sticks or packs Smoking tobacco Other types of tobacco	2018-2019 45% 45% 25% 45%	

2. Excise tax rates for services

No.	Services subject to excise tax	Rate
1	Entertainment: Dancing club, discotheque, karaoke	2018-2019 20%

Other products and services that are not included above are subject to excise tax rates prescribed in Article 20 of Revised Tax Law.

All relevant persons/entities shall acknowledge and firmly exercise the above notification.

Director General of Tax Department
[Seals and signature]
Phunaphet Xaysombath