



**People's Democratic Republic
Peace Independence Democracy Unity Prosperity**

Ministry of Finance
Customs Department

No.05470/CD
Vientiane Capital, dated 21 September 2018

Notification

- To:**
- Head of Division of Customs Department
 - Head of Regional Customs Office
 - Head of Customs Inspection Office in border checkpoints throughout the country
 - Fuel oil on Importer

Subject: The Regular Customs Duty-Tax Collection (Comparing rate) for Import of Fuel Oils.

- Pursuant to the Customs Law No. 04/NA, dated December 20, 2011, and Amended Customs Law No 57/NA, dated 24 December 2014
- Pursuant to the Notification of Prime Minister Office on Customs Duty-Tax Collection for import of fuel Oils, No 1460/PMO, dated 5 September 2018.
- Pursuant to the Guidance of Deputy Prime Minister, Minister of Finance, dated 7 September 2018.

In order to collecting revenue to the state compliance to the laws and regulations that exciting from time to time and to ensure customs duty-tax collection for import of fuel oils become uniform throughout the country.

Customs Department issue the notification:

1. Import of fuel oils have to follow the implementation of customs duty-tax collection based on the Notification of Prime Minister Office, No 1460/PMO, dated 5 September 2018 which to replaced comparing rate No 0130/MOF.PSO, dated 20 May 2003.
2. Assigned Planning and Information Division set up the fuel oils (HS Code 2710.19.79.00) by collecting customs duty 20%, VAT 10% upload into ASYCUDA system as soon as possible and be able implement immediately.

3. For the value of customs duty is determined the cost for goods including shipping costs and/or insurance cost to the border as import point according to article 13 of Customs Law, No. 04/NA, dated 20 December 2011 for calculate customs duty-tax collection.
4. Division of Customs Department, Head of Customs Sectors takes the lead on the borders to implementation of this notification uniformly. In practice, if there is any difficulty, it recommend to requested for direction from Customs Department in order to solve the problem based on laws, regulations and immediate taking on action.
5. This Notification is an effective since 01 October 2018 onwards.

Therefore, this must be inform and strictly implementation.

Acting Director General of
Customs Department,
[Sign and seal]

Mr. Bounpasert Sikounlabouth

CC:	Deputy Prime Minister, Minister of Finance	01 "To report"
-	Head of Permanent Secretariat Office, MOIC	01 "to report"
-	Line Division at Customs Department	01 "Implement"
-	Head of the Control Customs Zone	01 "Implement"
-	LNNCI	01 " Inform, monitor"
-	Fuel Importer and Gas	01 "inform and implement"