



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

**Ministry of Finance**  
**Department of Customs**

**Ref No. 03742/CD**  
**Vientiane Capital, 13 July 2018**

**Notification**

To: Head of all Divisions in Department of Customs, Customs Regional Offices, Customs Inspection Regional in the provinces, Border Check Points across the Country

**Subject:** The Management of Procedure of Completing Import, Exemption, Suspension and Reduction of Customs Duties Documentation for Lubricant, Temporary Import of Vehicles and Visa Run for Projects (IM5) and Embassy and international organizations.

- Pursuant to the Law of Customs No. 04/NA, Dated 20/12/2011 and some revised articles No. 57/NA, dated 24/12/2014.
- Pursuant to the Ministry of Finance's Notification No. 2826/MOF, dated 22 August 2018 on the Organization and Operations of Department of Customs;
- Pursuant to the Department of Customs' Guideline No. 02518/CD, dated 21 May 2018 on Controlling the importation of materials, machineries, vehicles, petroleum and etc. the importation is under form of the exemption, suspension or reduction of customs duty.

To facilitate in implementing of duty along with ensuring in terms of the management of deduction of master list comply with the laws and regulations.

**Department of Customs issues a guideline as follows:**

1. The importation of any kinds of lubricant under master list approved, the industry and commerce sector will issue import license before conducting importation, then Division of Exemption and Suspension of Customs Duties advices with regard to the compilation of documents, consideration, filling in of data and issuance the letter of approval on filling data in the master list on control system, then propose to the Department of Customs to approve in basically (duties exemption documents) in according to validity import license of industry and commerce sector; afterward, Division shall send a notice letter to the check points of importation in order to inspect, control deduction on the list and take action based on customs' regulations.

2. The temporary import of vehicles shall inspect based on approved master list, be approved by relevant agencies: license from industry and commerce sector, licenseon technique

and etc., Division shall inspect, fill in data and issue the data record certificate, propose to the Department of Customs to approve the temporary import guarantee contract, then send the letter to the check points of importation in order to inspect, control deduction on the list and take action based on customs' regulation (IM5).

- 2.1. In regard to the request of visa prolongation, the original of requirement documents (IM5) should be presented to the department of customs to approve the extended visa on the backside of customs declaration form.
- 2.2. In case of the original requirement document (IM5) not in full set or unclear, the car shall be inspected including collect data, checking data to the system (ASYCUDA), printout the customs declaration form by stamping a correctness together with visa.
3. Any difficulty during implementation shall be reported to department of customs in order to find the way out as prescribed in laws or regulations.
4. This notification is entry into force since the date of signing.

Acting Director General of Customs

Bounpaserd Sikounlaboud

CC:

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|------------------------------------------------|------------------------------|
| - Divisions around customs department          | 01 edition "to monitoring"   |
| - Customs Regionals                            | 01 edition "to monitoring"   |
| - Customs Inspection Regional at the provinces | 01 edition "to monitoring"   |
| - Border Customs Checkpoints                   | 01 edition "to implementing" |
| - Record                                       | 01 edition                   |