



**LAO PEOPLE'S DEMOCRATIC REPUBLIC**  
**PEACE INDEPENDENCE DEMOCRACY UNITY PROSPERITY**

Ministry of Finance  
Customs Department

No. 01446/CD  
Vientiane Capital, date 13 March 2020

**Decision**

**On the permission to take off goods and items from customs checkpoints or  
warehouses before official declares with customs**

- Pursuant to Customs Law no. 04/NA, dated 20 December 2011 and Customs Law (Amended some articles) no. 57/NA, dated 24 December 2014;
- Pursuant to the Prime Minister Order on Improvement of Regulations and Coordination Mechanism of Doing Business in the Lao PDR No 02/PM, dated 1 February 2018.
- Pursuant to the instruction of the Promotion and Investment Committee at central on customs duties and VAT of Master List of enterprises, no. 01/MPI.PIC, dated 2 January 2019.
- Pursuant to the decision of Customs Management on 18 February 2020.

**The Customs Department issues decision:**

**Article 1.** The Head of the International Customs Checkpoint will consider and issue the IM8 as the following:

- 1.) Import of raw materials and equipment for an urgent usage of investment enterprises that are already verified by the planning and investment sector in a central or local level;
- 2.) Import of medical equipment such as vaccines, analogues and medical devices;
- 3.) Import of supplies - consumables, equipment and supplies for a disaster period;
- 4.) Import of live-stock, fast-spoiling food products and items are stored at a specific temperature.

**Article 2.** The Head of the Tax Administration will allow the International Customs Checkpoint to issue the IM8 as the following:

- 1.) Import exhibition products and distributions;
- 2.) Import of equipment, repair tools, and exploration.

**Article 3.** In addition, excluding products that are not in the list above that will be considered by the Customs Department by following the relevant laws and regulations.

**Article 4.** Imported goods and items can be released from the warehouse or customs office before receiving a customs notification as mentioned in the article 1 and 2, the import

goods must be verified by the relevant departments before taking an action than following the Law of Customs, No 04/NA, Article 27, dated 20 December 2011. The customs at the checkpoint shall accomplish subscription payments based on specified on timeframe in the laws and regulations, monthly summarize and report to the Customs Regional Office and Customs Department.

**Article 5:** The Line Divisions at customs Department, Customs Regional Office and Customs border gates to implementation this notification strictly. Any difficulty on implementing, shall report the Customs Department for guidance and solution in accordance to the laws and regulations.

**Article 6:** This Decision is effective from the date it is signed. Previous regulations that issued by Customs Department in conflict with this decision are eliminated.

Acting Director General  
of Customs Department

Bounpaseuth SIKOUNLABOUT