



LAO PEOPLE'S DEMOCRATIC REPUBLIC  
PEACE INDEPENDENCE DEMOCRACY UNITY PROSPERITY

Ministry of Finance  
Customs Department

No. 04145/CD  
Vientiane, date 23 May 2019

## Additional Instruction on the Use of Single Window

- Pursuant to Law on Customs no. 04/NA, dated 20 December 2011;
- Pursuant to Decision of Ministry of Finance on Approval for Using the Single Window no. 0204/MOF, dated 15 January 2019;
- Pursuant to Instruction of Ministry of Finance on the Use of Lan National Single Window no. 4217/MOF, dated 28 December 2018

### 1. Objectives

This Instruction extends the Instruction of Ministry of Finance no. 4217/MOF, dated 28 December 2018 on the Use of Single Window into the management of customs declaration for import and export of goods and belongings in accurate, flexible and high effective manner.

### 2. Explanation of Terms

- **Transport Document:** is the goods transport document issued by the transport service provider, freight forwarder or relevant sectors in the country of origin which shall be translated into English such as: Truck Bill, Bill of Lading, Airway Bill, Manifest (Master Bill or House Bill) and others. The goods transport document shall consist of data set out in the international trade data standard, namely World Customs Organization Data Model which has the following basic data: receiver, sender, transport type, date of transport and movement, product type, weight, quantity.
- **Summary Transport Data (SD):** is the summary data of one-time shipment specified in the goods transport document. If it is the land transport, it means the shipment of one-time transport vehicle which may freight one container or many containers.
- **Specific Transport Data (TD):** is the transport data of each consignment specified in the goods transport document. One-time consignment is the one-time buying and selling which consists of one exporter and one importer by refer to the invoice as the certification document. One-time shipment may consist of one or many trade consignments. For automobile shall prepare one set of customs declaration documents per each automobile. Therefore, the specific transport data means the data of one importing vehicle.

### 3. User Code Generation

#### 3.1 User Code Generation for Government Officials

After received the request letter from relevant sectors, the Joint Development Company of the Single Window is authorized to check and generate the user code for government officials by refer to the content of letter and the training certificate.

#### 3.2 User Code Generation for Entrepreneur

After received the request letter from entrepreneur and passed the preliminary check of the Joint Development Company of the Single Window, the Customs Formalities Division

plays a role as the staff of the Customs Department on the accuracy check of request for user code generation for entrepreneur by checking the certification documents such as enterprise registration certificate, annual tax payment certificate, tax identification number certificate and training certificate. The Customs Formalities Division shall monitor and assess the LNSW user and report to the Customs Department for acknowledgement regularly.

#### **4. The Use of the LNSW into the Data and Document Declaration for Goods Transport**

##### **4.1 Data Declaration of Goods Transport**

The transport service provider, freight forwarder, customs declarant or customs broker shall declare the goods transport data at least one hour before goods arrived the checkpoint by using the LNSW. The goods transport data declared into the LNSW shall be in consistent with the data in goods transport document. After complete the input of goods transport data, shall check the accuracy and register the goods transport data into the LNSW. After registration, the LNSW will notify the declaration registration number of goods transport data as the supporting data for the detailed customs declaration as specified in sector 6 of this Instruction.

##### **4.2 Declaration of Goods Transport Document**

The import and export of goods and belongings shall carry out the data declaration, goods transport document and transport vehicle document to the customs officer in consistent with Article 19 of Law on Customs no. 04/NA, dated 20 December 2011 and Instruction of Customs Department no. 00097/CD, dated 06 January 2017 strictly.

When the goods arrived the checkpoint, the transport service provider or customs broker shall declare the transport document to the customs officer to proceed the control and inspection according to the regulations. The customs officer shall inspect the truck condition, container condition and packaging condition; check the data in the LNSW to compare with the data in goods transport document. Then the customs officer will specify the temporary warehouse place to wait for proceeding the detailed customs declaration procedure and actual goods inspection if it is the high-risk goods.

#### **5. Warehouse Entry Management**

The border customs checkpoints are assigned to use the LNSW into the warehouse management by abolishing the use of warehouse declaration document or temporary declaration document or other documents which used for the movement control of warehouse entry-exit.

In case to store goods in the temporary warehouse, the customs officer shall direct and follow up the movement and entry of goods in the warehouse strictly. When the truck arrived the warehouse entrance gate, customs officer stationed at the warehouse entrance gate shall inspect the general condition of truck as well as confirm the warehouse entry via the LNSW.

In time of transporting the goods into the warehouse, the customs officer who is responsible for warehouse management shall check the quantity and packaging condition and the goods condition to ensure the accuracy in consistent with the transport data that declared in the LNSW. The unloading of goods into the warehouse shall carry out with the participation of the officer of warehouse service provider every time. After complete the unloading, if the accuracy is found the warehouse officer shall confirm the accuracy in the LNSW. In case the difference between actual quantity and type of goods and data specified in the goods transport document is found, the customs officer shall undertake the joint note on differences and the adjust the data in the LNSW in consistent with the actual goods.

#### **6. Detailed Customs Declaration**

For the detailed customs declaration, the customs declarant shall use the ASYCUDA for customs declaration with the following attentions:

- Supporting data for customs declaration, the customs declarant shall fill in the registration number of specific transport data received from the LNSW into field (9 a) in the ASYCUDA to able the joint data exchange of two systems automatically.

- In case the preliminary transport data declaration is the SD, the customs declarant shall separate as the TD to be able to proceed the detailed customs declaration. One set of TD shall proceed one set of detailed declaration document.
- The customs officer who is in charge of checking the supporting documents for customs declaration shall use the LNSW for checking the goods transport data and data on the permit of relevant sectors to ensure the accuracy.
- For the procedure on management and check of customs declaration data and goods inspection shall strictly comply with the Instruction of Customs Department no. 00097/CD, dated 06 January 2017 on Detailed Customs Declaration via Electronic System.

## **7. Payment of Customs Duties and Other Duties**

- After the customs officer complete the data and document check and/or goods inspection, and approve the inspection result in the ASYCUDA, the customs duties and other duties calculation data will be sent to the LNSW to issue the summary of invoice which collected all duties that the customs declarant shall pay, namely customs duties, taxes, fees, service charges and other duties to be paid for such import or export.
- For the payment of customs duties and taxes and other duties including fees and service charges, the customs declarant could pay via the unit services and electronic system of banks which link with the LNSW.

## **8. Warehouse Exit Management**

- After complete the detailed customs declaration procedure, the entrepreneur shall load the goods into the truck by meet each other with the warehouse officer and customs officer.
- The warehouse officer shall confirm the accuracy of goods quantity loading to the truck into the LNSW by compare to the customs declaration document.
- After the truck arrived the warehouse exit door or warehouse exit gate, the customs officer shall inspect the general condition of truck, container condition and packaging condition. After the inspection is accurate, shall approve the release of goods from the warehouse and confirm the release of goods from the warehouse or checkpoint in the LNSW.
- Chief and Deputy Chief of international customs checkpoints shall use such system for monitoring, controlling, inspecting the entry, exit and remaining of goods in the warehouse in compliance with Law on Customs and relevant regulations.

## **9. Implementation**

- To use the LNSW for the management of customs declaration for vehicle import at the Friendship Bridge 1 International Customs Checkpoint as a beginning step. After the implementation for one month, shall undertake assessment, if it is found the LNSW could use in flexible and effective manner; The Customs Department will issue the additional instruction to extend the use of LNSW for other types of products and extend to other eligible international customs checkpoints.
- This Additional Instruction shall become effective from the date of signature.

Acting Director General  
of Customs Department

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