



(Unofficial translation)

LAO PEOPLE'S DEMOCRATIC REPUBLIC
PEACE INDEPENDENCE DEMOCRACY UNITY PROSPERITY

Ministry of Finance

No. 04445/DOC

Vientiane Capital, 13 September 2021

Notification

To: - Tax Administration Division I-VII,
- International customs checkpoints throughout the country,
- Entrepreneurs engaged in the business of importing cardboard products.

Subject: management and inspection of the import of cardboard boxes containing agricultural products.

- Pursuant to the Customs Law No. 81/NA, dated 29 June 2020;
- Pursuant to the Law on Investment Promotion No.14/NA, dated 17 November 2016;
- Pursuant to the Decision of the Ministry of Finance No.2059/MOF, dated 29 April 2021 on the organization and operation of the Customs Department;
- Pursuant to the Notification of the Customs Department No. 03414 / KPD, dated 22 July 2021.

The Customs Department would like to inform you that to import of cardboard products containing agricultural (for example: water melon, banana and, etc.) that have received tax policy in the form of tax withholding in order to comply with the tax laws, customs and other relevant regulations.

1. Importers of cardboard products containing agricultural (watermelon, banana, etc.) who have approved the import plan for 2021 from the plan and investment in accordance with the law on investment promotion and related regulations shall follow the plan uniformly;
2. The I-VII Customs Administration Division shall instruct a notification to inform the importing companies to carry out the detailed customs declaration at the international customs checkpoint where it was imported in accordance strictly with the instruction of the Ministry of Finance on the implementation of the Customs Law No. 3269/MOF, dated 26 July 2021 and the Guideline of the Customs Department No. 00097/DOC, dated 06 January 2017.
3. Companies that have a policy to promote investment as defined in Article 12 of the Law on Investment Promotion, which is imported in the form of a guarantee under the IMs regime,

- give the head of the border customs where the import notice to the company to clear the documents in accordance with the regulations;
4. In the actual implementation, if there are any difficulties, shall be reported to the Customs Department to have guidance in resolving in accordance with laws and regulations;
 5. This notification replaces the Notification of the Customs Department No. 03414/DOC, dated 22 July 2021 and is effective from the date of signing.

Therefore, we would like to inform you to know and implement strictly.

Director General of the Department of Customs
Phoukhaokham Vannavongxay