

(Unofficial translation)

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

Ministry of Finance  
Department of Taxation  
No. 2607/MOF.DT  
Vientiane Capital, date 25 JUN 2019

**To:** Provincial and Vientiane Capital Head of TAX across the country.  
**Subject:** Implementation of the VAT law on export minerals

- Pursuant to the Law on Value Added Tax No.48/NA, dated 20 June 2018;
- Pursuant to the Order of the Prime Minister No.02/PM on the improvement of regulations and coordination mechanisms in conducting business, dated 01 February 2018;
- Pursuant to the Decision of the Minister of Finance No. 2834 / MOF on the organization and operation of the Department of Taxation, dated 22 August 2017

In creating conditions for the facilitation of doing business in Lao PDR and collection TAX into the State Budget in accordance with the rules and regulations and to be uniform across the country.

**The General Director of the Department of TAX has issued a notification:**

1. The Provincial, Vientiane Capital Tax Office in forcing to the Law on Value Added Tax (Amendment) No. 48/NA, dated 20 June 2018 in managing the collection of value-added tax from the export of minerals at the rate of 0% as stipulated in Article 17 (2) of the VAT Law;
2. The Provincial, Vientiane Capital Tax Office will collect and report each imported value of each mineral enterprise according to the permission documents. After the enterprise has paid the natural resources for every quarter and sent to the Provincial, Vientiane Capital Tax Office where the enterprise is registered.
3. The Provincial, Vientiane Capital Tax Office to implement this notice strictly, in the implementation, if any difficulties are found, report to the Department of Revenue to find a solution in a timely manner;
4. This notice is effective from the date of signing

**Director General of Department of TAX**  
**Phouthanouphet Saysombatt**