(Unofficial translation) LAO PEOPLE'S DEMOCRATIC REPUBLIC PEACE INDEPENDENCE DEMOCRACY UNITY PROSPERITY

Ministry of Finance Department of Customs No.3463/MOF Vientiane Capital, date 29 October 2018

Notification

To: Department of Customs.

Subject: Utilization of Self-Monitoring Form for Fuel Movement (Customs Duty-Taxes Payment) B88.

- Pursuant to the Customs Law No.04/NA, dated 20 December 2011, and No.57/NA (amended), dated 24 December 2011.
- Pursuant to the Decree on the Organization and Operation of the Ministry of Finance No. 144/PM, dated 08 May 2017.
- According to the Prime Minister's Decree on the fuel business, No. 331/PM, dated 27 October 2017.
- According to the report of the Department of Customs, No. 06435/KPD, dated 26 October 2018.

In implementing Article 34 of the Customs Law, No.04/NA, dated 20 December 2011 to manage and monitor the import of fuel after making payment of duties-tax and other obligations. This is to facilitate the flow of moving fuel from border checkpoints and distribute to provinces that can reduce duplicate procedures, increase better coordination and be able to inspect and monitor the fuel.

The Minister of the Ministry of Finance has a notification:

- 1. The Department of Customs will manage and monitor to consider approving the companies that meet the conditions for issuing the fuel clearance documents by themselves (only the imported fuel is taxed and other obligations) using the prescribed form B88.
- 2. The Department of Customs will print the fuel movement tracking form B88 and distribute it to the authorized companies. This will increase the quality of moving fuel and tracking effectively.
- 3. The Department of Customs shall coordinate with the Department of TAX and relevant parties for instructions and determine the principles of management and actual implementation.

Therefore, it is hereby notified to strictly implement accordingly.

(Acting) Minister of the Ministry of Finance Bounchom Oubonpaserth