

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

Ministry of Finance
Department of Customs
No.04151/DC
Vientiane Capital, date 06 August 2018

Notification

On the determination of payment code of customs duties and other obligations for goods in industrial economic zones

- Persuading to the Tax Law, No.04/NA, on 20 December 2011;
- According to the Prime Minister's decision, on the policy of additional promotion of investment in the That Luang Marsh Specific Economic Zone, No.73/PM on 28 September 2015;
- According to the Ministry of Finance's decision, on the exemption of value added tax for Insee Thong Motor Import-Export Limited Company, No. 2276/MOF, on 12 July 2016;
- According to the Department of Customs' decision, on the use of detailed tax declaration system code numbers, No.00172/DC, on 16 October 2013.

The Director General of the Customs Department issued additional notifications:

1. In increasing the conditions for the payment of taxes and other obligations of the Department of Customs' decision, No. 00172/DC, dated 16 October 2013 in Article 4, regarding the determination of the last 3-digit code of each payment condition in the 37th room of the detailed tax declaration which must be implemented as detailed below:
 - Code 441: Exemption from customs fees, exemption from value-added tax, and exemption from other obligations according to regulations for goods, goods imported for production and export from the special economic zones;
 - Code 442: Exemption from customs fees, paying value-added tax at the rate of 5% and other obligations according to regulations for goods, import items and produced in special economic zones;
 - Code 443: Pay tax according to the reduced rate according to various privileges, except value added tax, and pay other obligations according to regulations.

2. The international customs have to pay attention to inspecting the tax declaration in detail in the application of the tax declaration regime, especially the conditions for payment to be correct according to the regulations.
3. This notification is effective from the date of signature

Please be informed and implemented strictly.

(Acting) Director General of the Customs Department
Bounpaseuth Seekounlabout