

Unofficial translation

**Lao People's Democratic Republic**  
**Peace Independence Democracy Unity Prosperity**

Ministry of Industry and Commerce  
No. 0230/MOIC.DIMEX  
Vientiane Capital, date 25 March 2021

**Decision**

**on Temporary Import, Temporary Export and Import for Re-Export of Controlled Goods**

- Pursuant to the Decree on the Import and Export of Goods No.114/GOL, dated 6 April 2011;
- Pursuant to the Decree on the Organization and Operations of the Ministry of Industry and Commerce No.230/PM, dated 24 July 2017;
- Pursuant to the order on facilitating import-export, temporary import, transit and movement of goods in Lao PDR No.12/PM, dated 16 October 2019;
- Pursuant to the circular of the Department of Import and Export, No.0923/DIMEX.BDT, dated 12 March 2021.

**The Minister of Industry and Commerce issued the Decision:**

**Chapter 1**

**General Provisions**

**Article 1 Objective**

This decision sets out the principles, regulations and measures regarding the management of Temporary import, temporary export and import for re-export of controlled goods of the Lao PDR with the aim of facilitating the import and export of controlled goods to ensure accuracy in accordance with relevant laws and regulations to contribute to the development of the national economy and society.

**Article 2 Temporary Import, Temporary Export and Import for Re-Export of Controlled Goods**

Temporary import of controlled goods is the bringing of raw materials, semi-finished or finished goods that are controlled goods into Lao PDR for exhibition, testing, research, research,

repair, assembly, processing, production, transfer or storage in a warehouse for a period of time for export without selling in Lao PDR.

Temporary export of controlled goods is the sending of controlled goods out of the Lao PDR for exhibition, testing, research, research, repair, etc. abroad without selling or handing over ownership and bringing them back into the Lao PDR.

Import to re-export of controlled goods is the bringing of controlled goods into Lao PDR to stay, transfer or store in a warehouse as determined by the relevant sectors and then exported to third countries without selling in Lao PDR.

### **Article 3 Definitions**

The terms in this decision are the following meanings:

- 1. Controlled goods** refers to goods that are included in the list of goods that require automatic and non-automatic import or export licenses that the Ministry of Industry and Commerce determines from time to time;
- 2. Entrepreneur** refers to a legal entity authorized to conduct business related to import and export that has the conditions to import and export goods under the laws and regulations of the Lao PDR;
- 3. License** refers to a certificate of authorization for Temporary import, temporary export and import for re-export of controlled goods in accordance with the laws and regulations of the Lao PDR;
- 4. Import and export management agencies** refer to the sectors that manage and issue licenses for the import and export of controlled goods.

### **Article 4 Scope**

This Decision applies to individuals and legal entities both domestic and foreign who carry out Temporary import, temporary export and import for re-export of controlled goods in Lao PDR.

Controlled goods that are re-imported, re-exported or temporarily imported to serve diplomatic purposes, investment in accordance with the law on investment promotion, assistance and other purposes that are not for commercial purposes or are not imported or re-exported as specified must comply with the specific regulations of the relevant sector.

## **Chapter 2**

### **Conditions for Temporary Import, Temporary Export and Import for Re-Export of Controlled Goods**

#### **Article 5 Conditions of Temporary Import, Temporary Export and Import for Re-Export of Controlled Goods**

Temporary import, temporary export and import for re-export of controlled goods shall reach the following conditions:

1. An enterprise duly established according to the Law on Enterprises;
2. Have an investment license for activities listed in the controlled activities account;

3. Have a business license according to the regulations of the relevant sector.

#### **Article 6 Import and Export Checkpoints**

Temporary import, temporary export and import for re-export of controlled goods shall go through the international checkpoints which have infrastructure and specific officers or the checkpoints where have been determined according to specific conditions.

#### **Article 7 Determination of Timeframe**

The timeframe for temporary import, temporary export and import for re-export of controlled goods is defined as follows:

1. Temporary import of controlled goods can be left in Lao PDR for a certain period of time according to each case in accordance with the regulations set by the relevant sector.
2. Temporary export of controlled goods shall be in accordance with the contract or according to the schedule set by the relevant sector in each case. At the end of the authorized period, the exporter must bring the goods back to Lao PDR in the original quantity and condition. In case the goods are exported for the purpose of repairing, modifying, improving or adding any equipment, it is necessary to notify the import and export management agency that issued the license and follow the regulations set by the relevant sector.
3. Import for re-export of controlled goods can stay in Lao PDR for sixty days from the date of notification of entry documents at the checkpoints. The permit of goods stay in the Lao PDR which is issued by the customs officer at the checkpoint can be renewed twice, each time for thirty days, except in cases where the relevant sector has determined otherwise.

### **Chapter 3**

#### **Applying for the Permission of Temporary import, Temporary Export and Import for Re-Export of Controlled Goods**

##### **Article 8 Apply for Permission**

Apply for permission for temporary import, re-import, temporary export or import to re-export of controlled goods shall include documents as stipulated in Article 9 of this decision to be submitted to the import and export management agency for each type of controlled goods.

##### **Article 9 Document Compilation**

Documents to apply for a license of temporary import, temporary export or import to re-export of controlled goods are as follows:

1. Application form as prescribed by the Import and Export Management Agency;
2. A copy of the enterprise registration certificate;
3. Copy of the business license or investment license for the business listed in the controlled business account;

4. A copy of the tax liability certificate for the previous year, except for newly established companies;
5. Copy of invoice and packing list;
6. Copy of repair order in case of import or export for repair;
7. Invitation to participate in the exhibition or related documents in case of participating in the exhibition.

#### **Article 10 Consideration of Issuing a License**

After receiving complete and correct documents as stipulated in Article 9 of this decision, the Import and Export Management Agency must consider issuing a license within three business days from the date of receiving the documents.

In case the document is incomplete or incorrect, the proposer must be informed immediately so that it can be improved.

In the case of not being able to issue a license, the reason must be given in correspondence to the applicant within two business days from the date of receipt of complete and correct documents.

#### **Article 11 Term and Renewal of License**

The license is valid for six months and can be renewed once for a period of three months.

Requests to renew the license must be submitted to the Import and Export Management Agency that issued the license twenty days before the license expires by attaching the following documents:

1. Application form as prescribed by the Import and Export Management Agency;
2. Original license.

#### **Article 12 Modification of License Content**

Modification of the content of the license is the modification of the content of the product list, quantity, value, checkpoint and so on.

Those who intend to modify the content of the license must submit the following documents to the import and export management agency that issued the license:

1. Application form prescribed by the Import and Export Administration;
2. Original license;
3. Invoice and packing list in the case of change from the original version.

#### **Article 13 Reissuance of License**

If the license is damaged or destroyed, the following documents shall be submitted to the import and export management agency that issued the license to request the re-issuance of the license as follows:

1. Application form as prescribed by the Import and Export Administration;
2. Certificate of damage or destruction certified by the operator.

## **Chapter 4**

### **Rights and Obligations of Entrepreneurs**

#### **Article 14 Rights of Entrepreneurs**

Entrepreneurs have the following rights:

1. Carry out temporary import, temporary export and import for re-export of controlled goods;
2. Propose to renew, modify the content, cancel or reissue the license;
3. Receive various facilities from the state management agency;
4. Receive the protection of their legitimate rights and interests according to the relevant laws and regulations of the Lao PDR.

#### **Article 15 Obligations of Entrepreneurs**

Entrepreneurs have the following obligations:

1. To pay duty, taxes and other fees as stipulated in the laws, regulations of the Lao PDR and treaties to which the Lao PDR is a party;
2. Keep documents for each temporary import, temporary export and import to re-export of controlled goods for at least three years from the date of detailed tax notification to the customs officer at the checkpoint or the date of bringing the goods out of the warehouse or customshouse;
3. Summarize reports on temporary import, temporary export and import to re-export of goods under their control to the import and export management agency that issues licenses every three months following to the printed form as determined by the import and export management agency;
4. Notify the import and export management agency that issued the license in correspondence in case of no longer use of the license;
5. Temporary import, temporary export and import for re-export of controlled goods following the correct route, checkpoint, time and amount as specified in the license;
6. Cooperate and facilitate the government officials in monitoring, and inspecting the implementation of temporary import, temporary export and import for re-export of controlled goods;
7. Carry out payment according to the regulations set by the Bank of the Lao PDR;
8. Perform other obligations as defined in the relevant laws and regulations of the Lao PDR.

## **Chapter 5**

### **Management of Temporary Import, Temporary Export and Import for Re-Export of Controlled Goods**

#### **Article 16 Management of Temporary Import, Temporary Export and Import for Re-Export of Controlled Goods**

Management of temporary import, temporary export and import for re-export of controlled goods includes two levels as follows:

1. Central level are relevant ministries that manage goods according to their rights and roles;
2. Provincial level is the department of the province, the capital that has been assigned to manage and issue licenses for Temporary import, temporary export and import for re-export of controlled goods.

#### **Article 17 Rights and Duties of the Central Import and Export Management Agency**

In the management of temporary import, temporary export and import for re-export of controlled goods, the Central Import and Export Management Agency has the following rights and duties:

1. Research, create policies and regulations regarding the management of Temporary import, temporary export and import for re-export of controlled goods to present to the upper level for consideration;
2. Advertise, disseminate, and recommend the implementation of this decision and other related regulations to society widely;
3. Consider issuing, renewing, modifying the content and canceling the license;
4. Manage, monitor and inspect the activity of temporary import, temporary export and import for re-export of controlled goods in coordination with the relevant sectors;
5. Summarize and report the work of temporary import, temporary export and import for re-export of controlled goods to their superiors and the Department of Import and Export of the Ministry of Industry and Commerce on a regular basis;
6. Keep copies of complete license documents for at least three years or as determined by the management sector;
7. Coordinate with the Department of Import and Export, Ministry of Industry and Commerce in creating and improving the list of controlled goods;
8. Use the rights and perform other duties as defined in the laws and regulations of the Lao PDR and according to the treaties to which the Lao PDR is a party.

#### **Article 18 Rights and Duties of Provincial Import and Export Management Agencies**

In the management of temporary import, temporary export and import for re-export of controlled goods, the Provincial Import and Export Management Agency has the following rights and duties:

1. Implement the temporary import, temporary export and import for re-export of controlled goods in accordance with the policies and legislation set out from time to time;
2. Disseminate the legislation and information related to the management of temporary import, temporary export and import for re-export of controlled goods to relevant parties at the provincial level and the business sector in general;
3. Consider issuing, renewing, modifying content and canceling licenses according to their roles;

4. Collect, compile and provide statistical information related to temporary import, temporary export and import for re-export of controlled goods to report to their superiors regularly;
5. Keep copies of complete license documents for at least three years or as determined by the management sector;
6. Use the rights and perform other duties as defined in the laws and regulations of the Lao PDR and according to the treaties to which the Lao PDR is a party.

## **Chapter 6**

### **Final Provisions**

#### **Article 19 Implementation**

The department of import and export and provincial industry and commerce coordinate with the relevant sectors in order to implement this decision in a highly effective manner.

#### **Article 20 Effectiveness**

This decision will be effective after the date of signature and published on the Lao Official Gazette 15 days.

This decision replaces the decision on import for re-export and temporary export of controlled goods No.1237/MOIC.DIMEX, dated 23 June 2015.

**Minister**  
**Ms Khemmani Pholsena**