

(Unofficial translation)



People's Democratic Republic
Peace Independence Democracy Unity Prosperity

Ministry of Finance
Customs Department

No.06304/CD
Vientiane Capital, dated on September 08, 2014

Notification

To: Division Director related to Customs Department, Customs border checkpoints Directors throughout the country

Subject: Attention to manage importation, transit through borders and relocating fuel in Lao PDR.

- Pursuant to the Customs Law No. 04/NA, dated December 20, 2011
- Pursuant to Order No. 2667/MOF, dated 22 August 2014 regarding measures on inspection income in the end of 2013-2014 of customs division

Custom Department notifies to divisions related to Customs Department, Customs Border checkpoints throughout the country to acknowledge that in order to guarantee managing, following up importation through borders and relocating fuel in Lao PDR lawfully according to customs law and other relevance regulations.

Customs Department has issues notification as following:

- I. Composing Customs Declaration in details shall be proceeded as follow
 1. Importing fuel with general taxation
 - 1.1 Permission to deposit relocating fuel from border checkpoints is to facilities the company to store their fuel there temporary for 7-15 days according to article 24 of Customs law No. 04/NA, dated 20 December 2011 and not permitting the company to wholesale or retail unless it is completed its obligation on taxation or other duties. Besides, there would be Purchasing agreement including releasing order, tax declaration attached for convenient check to the authority.
 - 1.2 In case the company would like to declare customs first, it could be done when fuel reach customs border checkpoints that can be implement according to Article 29 of Customs Law dated 20 December 2011 but not allowing the company to wholesale or retail unless it is completed its obligation on taxation or other duties strictly. In case of violation as above mentioned, Customs and other relevance authorities has the right to fined based on laws.

II. Importation fuel with duty exemption

- The Importation of fuel with duty exemption of investment projects shall paid attention to control importing according to the notification of Cabinet office, Ministry of Finance, No 1556/OF.MOF, dated 08 July 2009 on implementation and controlling fuel to support project in Laos and notification No. 1463/CD, dated 19 April 2011 on controlling fuel with duty exception of investment projects..
- For the relocation of any type of fuel from province to other provinces, it is require composing complete set of documents such as primary Customs Declaration at the beginning in details, purchasing agreement between main supplier and its subsidiarity and others. To issue fuel relocation documents, contact provincial Anti and Prevent Smuggled goods (departure province) to issue the relocation documents. When the fuel reaches its destination, such documents shall be declared to the Anti and Prevent Smuggled Goods to certify and follow up that fuel will be stored in the stock in accordance with related regulations.

III. Importation of fuel for re-export

3.1 The Importation pf fuel for re-export, after signature with customs Department, when there is importation of fuel through border customs checkpoint; it is require to compose Customs Declaration in details and to fulfill fees according to regulations before relocating. These documents shall be sealed and then contact with destination checkpoint to follow up correspondingly.

IV. Importation on fuel through International borders checkpoint

4.1 Importation on fuel through International borders checkpoint shall be done according to Official
Letter No. 1241/CDF dated 06 April 2010

- V. Direction on inspecting imported detail fuel: shall be implemented according to instruction of Customs Department, No 07144/DC, Dated 11 January 2013, Border transit restriction.

This notification shall be implemented starting from the date of its signature.

DirectorGeneral of Customs Department
[Sign and Seal]
Athsaphangthong Siphandone