

(Unofficial translation)



LAO PEOPLE'S DEMOCRATIC REPUBLIC  
PEACE INDEPENDENCE DEMOCRACY UNITY PROSPERITY

Ministry of Finance  
Customs Department

No. 08005/CD

Vientiane Capital, Dated 27 JUL 2016

### **Notification**

To: Provincial and Vientiane Capital Director of Customs, Customs Inspection Unit, and International Border Checkpoint Nationwide.

Subject: the Use of Pricing to Compare Some Goods and Objects Imported for Re-Export.

- Pursuant to the Law on Customs No. 04/NA, dated 20 December 2011 and Law on Customs Revised Version of Some Articles No. 057/NA, dated 24 December 2014;
- Pursuant to the Instruction of Customs Department No. 274/CD, dated 14 October 2015 on the management of goods import for re-export.

In order to enhance the management on collecting revenue from goods and objectives imported for re-export, in compliance with growing economic era, consistent with laws and regulations, Customs Department hereby notify to implement as followings:

1. The border checkpoint authority shall inspect evidences on pricing for the import of goods for example: invoice, packing list, purchase-sale agreement, transaction via bank, and other relevant evidences to evaluate value for customs declaration based on actual purchase-sale value according to WTO principles.
2. The determination of value for customs declaration of some goods and objects imported for re-export can be increased and the authority shall use the comparison price. In case the price declares by customs declarer is higher than the pricing for the comparison, the customs authority shall use the price declares by declarer. However, if pricing declares by customs declarer is lower than the pricing for the comparison, the customs authority shall use the pricing for the comparison as value for declaration.
3. The determination of price for comparison will be periodically revised base on trade change and the pricing in this notification shall be use for customs authority only. In case any difficulty is found on the implementation, the authority shall report to Department of Customs to find solution according to laws and regulations.
4. This notification is temporarily effective until further change and it is effective on the date of its signatory; (Table of goods imported for re-export is attached herewith).

Therefore, this order is to notify you for acknowledgement and implement accordingly.

Acting Director General of Customs Department,

[Sign and Seal]

*Mr. Bounpasert Sikounlabouth*

LAO PEOPLE'S DEMOCRATIC REPUBLIC  
PEACE INDEPENDENCE DEMOCRACY UNITY PROSPERITY

Customs Department

No. 02704/CRPR

Customs Rules and Procedures Division

Vientiane Capital, Dated 27 JUL 2016

**Table of Pricing for Comparison of Some Goods Imported for Re-export**

No.	Description	Unit	Amount	Fixed Fee	Price per unit (\$)	Note
1	Cow (live)	form	1	15.00		
2	Buffalo (live)	form	1	20.00		
3	Pig (live, below 5kg)	form	1	10.00		
4	Pig (live, over 5kg)	form	1	12.00		
5	Gecko (live)	Kg	1		6.00	
6	Chicken (live)	Kg	1		1.50	
7	Freeze chicken part	Kg	1		1.50	
8	Freeze pig part	Kg	1		1.50	
9	Freeze cattle part	Kg	1		2.00	
10	Rice	Kg	1		0.68	
11	Sticky rice	Kg	1		0.58	
12	Fresh mango	Kg	1		0.50	
13	Rose apple	Kg	1		0.50	
14	Fresh tamarin	Kg	1		0.50	
15	Fresh longan	Kg	1		0.50	
16	Fresh durian	Kg	1		1.00	
17	Pomelo	Kg	1		0.50	
18	All fruit juice	Liter	1		1.00	
19	Fruit juice brand Meiji	Liter	1		0.50	
20	Dish washer	Liter	1		1.00	
21	All chips	Kg	1		2.00	
22	Monosodium glutamate	Kg	1		1.50	
23	Feedstuff	Kg	1		0.50	
24	Sugar	Kg	1		0.50	
25	Instant coffee	Kg	1		1.80	

Director of Customs Rules and Procedures Division

[Sign and seal]

Vongkhamheng Vongthachak