



Lao People's Democratic Republic  
Peace Independence Democracy Unity Prosperity

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**Ministry of Finance**

Customs Department

No. 06893/CD

Vientiane Capital, dated May 29, 2013

**Administrative Guidance**

To: All Directors of International Customs Checkpoints throughout the Country.

Subject: The Issuance of Guarantee for Release of Goods by Using IM8 Regime.

- Pursuant to the Customs Law No. 05/NA, dated May 20, 2005.

The Customs Department has previously observed that the issuance of a guarantee for the release of goods by using IM8 regime permitted by Directors or Deputy Directors of International Customs Checkpoints has not been consistent or not compliant with Article 27 of the Customs Law No. 04, dated December 20, causing many import declarations to not attract Customs duties and taxes without any measures to encourage the importers to pay Customs and taxes after the goods were released. The officers in charge cannot report to higher officials and the increase in debts and revenue could not be collected in a timely manner.

In order to minimize the issuance of guarantees for release of the goods by using the IM8 regime and to ensure the consistency and compliance with the Customs Law and uniform implementation nationwide, the Customs Department issues this administrative guidance:

1. To designate the administrative order to notify or publish regarding the implementation of the Customs Law especially Article 29 on the pre-arrival Customs clearance;
2. To allow the Directors or Deputy Directors of International Customs Checkpoints to issue a guarantee by using the IM8 regime for quick release of goods such as: perishable goods, live animals, chemical substances, fuel, goods belonging to the International Organizations and Foreign Embassies in Lao PDR (in case there is any official letter from the Ministry of Foreign Affairs of Lao PDR, the Customs declaration form for importation shall be immediately lodged);
3. For goods imported under central investment covered by a Master List, the Customs declaration form shall be lodged and shall be deducted from the list of imported goods in the Master List in accordance with the Customs Department Notification

No. 05928/LCD, dated April 19, 2013. If there is no plan to import the goods, the importer shall obtain an official letter from the Customs Department before issuance of the guarantee;

4. For the importation of goods under local investment according to the Investment Law covered by a Master List, the Customs declaration form shall be lodged and deducted from the list of imported goods in the Master List in accordance with Customs Department Notification No. 05928/LCD, dated April 19, 2013.

In the case that there is a plan for importation of general goods the importer shall obtain an approval letter from the relevant agencies prior the issuance of the guarantee and this shall be issued only three times;

In the case of vehicles for direct use the importer shall obtain an official letter from the Customs Department prior the importation of goods;

5. Directors or Deputy Directors of International Customs Checkpoints shall not be allowed to issue a guarantee for using the IM8 regime as stipulated above. In the case of urgency, they shall consult and request advice from the Customs Department prior to issuance of the guarantee;
6. To designate the Directors of the International Customs Checkpoints to monitor the guarantees issued in the past in order to accelerate the collection of revenue in a timely manner as well as report to the Customs Department the number of Customs declaration forms under the guarantees issued by Customs officers for which Customs duties and taxes have not been paid.

Therefore, this notification is made and shall be strictly implemented.

Director-General of Customs

(Signature and Stamp)

Athsaphangthong SIPHANDONE