



Lao People's Democratic Republic
Peace Independence Democracy Unity Prosperity

Ministry of Finance
Customs Department

No: 11479/DC
Vientiane Capital, dated: 19 Nov 2025

Notification

**To: International Customs Border Checkpoints nationwide;
Authorized Economic Operators.**

Sub: Customs Facilitation and Benefit for AEOs.

- Pursuant to Law on Customs, no: 81/NA, dated: 29 Jun 2020;
- Pursuant to the Agreement of the Minister of Ministry of Finance on Organization and Operation of Customs Department, no: 3099/MOF, dated: 30 Aug 2024;
- Pursuant to the Instruction on Implementation of AEO Program, no: 1399/MOF, dated: 07 May 2025.

Customs Department is honored to inform you, to extend the implementation of the Law on Customs, Instruction on Implementation of AEO Program align with the in accordance with WCO Safe Framework of Standards. Thus, Customs Department would like to notify the individuals who passed the AEO validation shall receive, facilitation and benefits as follows:

I. General benefits provided to all types of AEO:

1. Be able to request Customs Border Checkpoints to examine the documents and approve the Customs declaration 07 days prior to the arrival of goods;
2. Have their own specific/designated AEO code, which can be used to inform their business partner domestically and internationally regarding the privilege provided;
3. Be able to use AEO logo on the documents or formal documents, including advertisement, during the time of holding the AEO status;
4. Be able to seek consultation with the experienced Customs officers and AEO validators at all time during the working hour.

II. Benefits for AEO Importer

1. Receive the General benefits provided to AEOs (as mentioned in part I);
2. Receive the privilege for the Customs declaration examination to reduce time during conducting the Customs formality, unless there is a suspicious of regulation offense;
3. Be categorized as low risk (green) in the risk management system of Department of Customs;
4. Be able to request Customs officers at the checkpoint to conduct physical inspection and release goods from the checkpoint or warehouse after working hour;
5. Be able to request Customs officers at the checkpoint consider issuing a Guarantee Letter for releasing goods from the warehouse or checkpoint despite submitting incomplete documents. Remaining documents must be submitted within 30 working days after the date of approval;
6. Prior approve the Customs declaration form and release goods from the checkpoint or warehouse despite submitting incomplete documents; A Quality Certificate of goods from the Relevant Government Agencies must be presented;
7. Be able to request Customs officers at the checkpoint to use foreign transport to ship goods from the checkpoint to the company's destination;
8. Be able to request Department of Customs for defer payment for Customs-duties-taxes and other obligations within the limit of 5 billion Kip. If exceeding, the approval from the Minister of Ministry of Finance is needed periodically. The settlement must be done within 30 days (calendar) after the approval is granted by using the currency rate, customs-duties rate of the date of initial declaration, which must be specified in the box 48 in the detailed Customs declaration form;
9. AEO status will be recognized by the foreign Customs administration as signed in the Mutual Recognition Agreement-MRA.

III. Benefits for AEO Exporter

1. Receive the General benefits provided to AEOs (as mentioned in part I);
2. Receive the privilege for the Customs declaration examination to reduce time during conducting the Customs formality, unless there is a suspicious of regulation offense;
3. Be categorized as low risk (green) in the risk management system of Department of Customs;
4. Be able to request Customs officers at the checkpoint to conduct the physical inspection and remove the goods from the checkpoint or warehouse outside the public working hour;
5. Be able to request Customs officers at the checkpoint consider issuing a Guarantee Letter for removing goods from the warehouse or checkpoint despite submitting incomplete documents. Remaining documents must be submitted within 30 days after the date of approval;
6. Be able to participate in the promotion on export program of Government;

7. AEO status will be recognized by the foreign customs administration as signed in the Mutual Recognition Agreement-MRA.

IV. Benefits for AEO Customs Broker

1. Receive the General benefits provided to AEOs (as mentioned in part I);
2. Gain trust, reputation from the business partners and clients when choosing their services;
3. Exempted from sample collection for goods inspection, unless other special regulations are set by Department of Customs in the future;
4. Be able to request Department of Customs at the checkpoint to use their AEO rights to guarantee for removing goods from the warehouse or checkpoint prior submitting incomplete documents up to 3 times per month, but must not exceed the collateral amount of 500 million kip, as well as submitting the remaining documents within 15 days from the date of approval;
5. In case of disputes or issues regarding the imported goods, AEO can seek consultation with Customs Border Checkpoint to resolve the problem.

Therefore, this notification letter is made for your acknowledgement and strictly implement.

Director General

Phoukhaokham VANNAVONGXAY

To:

Minister of Ministry of Finance	01 copy (to inform)
Deputy Minister of Ministry of Finance	01 copy each (to inform)
Director General of Foreign Trade Department, Ministry of Industry and Commerce	01 copy (to inform)
Director General of Transportation Department, Ministry of Public Works and Transport	01 copy (to inform)
Chief of International Checkpoint nationwide	01 copy each (to implement)