



**LAO PEOPLE'S DEMOCRATIC REPUBLIC**  
**Peace Independence Democracy Unity Prosperity**

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Ministry of Finance  
Customs Department

No. 1784/CD  
Vientiane Capital, 28 June 2010

**NOTICE**

**To:** The Director of Regional Customs, Customs Border Checkpoints across the country  
**Subject:** The Issuance of Customs Security Declaration

- Pursuant to the Customs Law No. 05/NA, dated 20 May 2005; Chapter II, Article 13: Customs Valuation for Importation;
- Pursuant to the Prime Minister's Decree No.362/PM, dated 19 October 2007;
- Pursuant to the Instruction of Customs Department No. 0204/CD, dated 31 October 2007 regarding the application of the customs security declaration;

The Customs Department has noted that the management of customs securities has not been performed well. There are a number of outstanding payments under the security scheme; lack of a systematic claims approach and some checkpoints vastly rely on the action of the Customs Department. In order to address such issues in accordance with the customs regulations, the Customs Department issues this notification as follows:

1. The chief of a customs border checkpoint is nominated for consideration of proposals for releasing the goods from warehouses or a customs checkpoint prior to submission of a customs detailed declaration in accordance with Article 7 of the Prime Minister's Decree No. 362/PM and the Customs Department's Notice No. 0204/CD, dated 31 October 2007. After releasing the goods they should pay more attention to claims for the outstanding payment. If they encounter any difficulties in practice, further guidance can be sought from the Regional Customs and Customs Department.
2. For all kind of vehicles intended for release prior to lodging the customs detailed declaration a security shall be deposited in the amount of 120% of the respective duty and taxes calculated on the basis of the applicable tariff rates, except for the case where the Customs Department has provided instructions for special treatment.
3. The chief of a customs border checkpoint shall bear responsibility for not complying with the provisions of this notice.
4. Regional Customs should provide guidance to all checkpoints under its administration in investigating all outstanding payments under Box 85, Box 86 security regimes. Such outstanding payment shall be claimed and cleared within the fiscal year of 2009-2010.
5. This notice shall be effective from the date of signing.

All relevant persons/entities shall be acknowledged and firmly exercise the above provisions.

**Director-General of Customs Department**  
**Athsaphangthong Siphandone**