

Datasheet for business formalities.

Technical Assistance for Business Regulation Review and Rationalization in Lao PDR

REGISTRATION DATA		
Name of formality	Certificate of Annual Tax Payment	
Type of formality	Certificate	
Formality Code	Date of last modification	Responsible Authority
MoF-TD-9	28.12.2017	Tax Department

BACKGROUND DATA	
Means of presentation	At the Authority Offices
Specific sector linked to the formality	All sectors
Purpose for enforcing the business formality	To show the evidence for the full payment of the tax obligations of each legal entity in each year.
Who should complete this business formality?	Any legal entity that operates their business, consumes products and services in Lao PDR and in the foreign country that are obliged under the Tax Law to make tax payment.
The formality has online information?	NO
Link to online information	
The formality has an application form?	YES
Any additional comment concerning the formality	1. Director General of the Tax Department will issue Formality for a big enterprise that operates strategic business, the business that relates to other country or relates to many sectors, a group company, an enterprise that provides public services, an enterprise that implement big government project or concession project; 2. Head of Provincial Department of Tax shall issue the Formality for a big enterprise (as designated by the Department) and the medium-sized enterprise operating within their province; 3. Head of District Office of Tax shall issue the Formality for a medium-sized enterprise (as designated by the Provincial Department) and a small enterprise that the Village are collecting the fee.

REQUIREMENTS AND SUPPORTING EVIDENCE		
Time it takes to the authorities to process the formality	5	Upon the submission of complete package and all the tax payment is made in full, the Formality will be issued within 3 to 5 working days after the date of receiving the financial statement.

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REQUIREMENTS AND SUPPORTING EVIDENCE	
Qualifications needed by the business to get the formality	The applicant shall pay all of their tax obligations in full; provided that the financial statement shall be submitted within 1 March of the following year.
Is there any reason for the authority to deny the issuing of the formality?	Deny in case of the incomplete applicant package or the failure to may all the tax obligations in full by the applicant.

RENEWAL INFORMATION	
Does the formality have a validity or an expiration date?	How long will the formality be valid for? (in months)
YES	12
What is the process and conditions to renew the formality?	The Formality shall be valid for 1 year, commencing from 1 January of N year to 31 December of N year and the annual financial statement shall be re-submitted to confirm the full payment of tax on a yearly basis.

ISSUING FEES				
Has application fees?	Service fees businesses need to disburse	Certificate fees businesses need to disburse	Application fees businesses need to disburse	Total fees businesses need to disburse
YES	0.00	30000.00	0.00	30000.00
Comments	Reference: Presidential Edit 003,			

RENEWAL FEES				
Has renewal fees?	Service fees businesses need to disburse	Certificate fees businesses need to disburse	Renewal fees businesses need to disburse	Total renewal fees businesses need to disburse
YES	0.00	30000.00	0.00	30000.00
Comments	Reference: Presidential Edit 003,			

LEGAL FRAMEWORK

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LEGAL FRAMEWORK			
Name	Number	Date	Comment
Law on Tax (Revised)	70/ສພຊ	15.12.2015	Part III Indirect Taxation Chapter 2 Excise Tax Article 23 and Article 24 Part IV Direct Taxation Chapter 1 Profit Tax Article 36 to Article 38 Chapter 2 Income Tax Article 50 to Article 52 Chapter 3 Contract Tax Article 56.
Instruction on the Management of Tax Collection	3281/ກງ	06.10.2014	Chapter II Rule of Management Clause 5 Issue of Tax Payment Confirmation Chapter III Allocation of Management the Business Unit Clause 1 to Clause 4

REQUIRED DOCUMENTS	
Document Name	Comment
Certificate for Enterprise Registration of Company Limited	
Business Plan	ແຜນການຜະລິດ, ແຜນລາຍຮັບ-ລາຍຈ່າຍທຸລະກິດ ແລະ ແຜນມອບພັນທະອາກອນ ຂອງປີການບັນຊີ.
Other Related Documents	ໃບສະຫຼຸບສັງລວມລາຍການຊັບສົມບັດຄົງທີ່ ແລະ ຕາຕະລາງຫັກຄ່າຫຼ້ຍຫ້ຽນ; ໃບສະຫຼຸບສັງລວມການມອບພັນທະອາກອນປະເພດຕ່າງໆ ໃນປີການບັນຊີ ພ້ອມເອກະສານຢັ້ງຢືນການມອບເງິນອາກອນດັ່ງກ່າວ; ໃບສະຫຼຸບສັງລວມການນໍາໃຊ້ໃບເກັບເງິນ;
List of Equipment	ບັນຊີຊັບສິນ, ຫນັ້ນສິນ ໃນປີການບັນຊີ
Balance Sheets prepared for Tax Payment Certificate	ໃບດຸ່ນດຽງການບັນຊີກ່ອນການກວດນັບ ແລະ ຫຼັງການກວດນັບ
Land Title Deed	ໃບຢັ້ງຢືນກຳມະສິດ ແລະ ໃບຮັບເງິນຄ່າທຳນຽມນໍາໃຊ້ດິນ ຫຼື ໃບສັນຍາເຊົ່າ ພ້ອມໃບເສັຍອາກອນຄ່າເຊົ່າ
List of Employees	ບັນຊີລາຍຊື່ພະນັກງານ (ພ້ອມຕາຕະລາງຄິດໄລ່ເງິນເດືອນ)
Copy of Passport of the Managing Director	
Copy of ID card or Family book of Managing Director	

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REQUIRED DOCUMENTS	
Estimated Income	ໃບລາຍງານຜົນໄດ້ຮັບໃນປີການບັນຊີ
Article of Association	ພ້ອມຈົດທະບຽນກັບກົມຄຸ້ມຄອງຊັບສິນຂອງລັດ
Photograph of the Managing Director	ຮູບ 3x4 ບໍ່ເກີນ 3 ເດືອນ

STATISTICS (Issue or/and renewed number)		
Year	Issued	Renewed
2016	0	374

LIST OF ATTACHED DOCUMENTS		
Name of document	Type of document	File of document
ໃບຄໍາຮ້ອງຂໍໃບຢັ້ງຢືນການມອບຜົນທະປະຈໍາປີ 2016	Application form	2016 5a279a82e1002.pdf