

Datasheet for business formalities.

Technical Assistance for Business Regulation Review and Rationalization in Lao PDR

REGISTRATION DATA		
Name of formality	Certificate for the Issuance of the Tax Identification Number	
Type of formality	Certificate	
Formality Code	Date of last modification	Responsible Authority
MoF-TD-8	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 confirm the issuance of Tax Identification Number that shall be used to monitor and collect information for the management of the tax payment obligation of the taxpayers.
Who should complete this business formality?	Any person, legal entity and organizations including Lao, alien, foreigner, non-resident who are obliged to pay tax obligations to the state according to the laws
The formality has online information?	NO
Link to online information	
The formality has an application form?	YES
Any additional comment concerning the formality	Tax Department will be responsible for a big enterprise that conduct the business that relate to national strategy, international relation or relates to many sectors or a group company that has many branches or has the representative in both domestically and internationally

REQUIREMENTS AND SUPPORTING EVIDENCE		
Time it takes to the authorities to process the formality	5	Referring to Guideline on the Tax Income Collection Management No. 3281/MOF, dated 6 October 2014
Qualifications needed by the business to get the formality	Every person, legal entity and organisations that conducts business, consumes products and services in Lao PDR and abroad shall apply for the Tax Identification Number.	
Is there any reason for the authority to deny the issuing of the	Only deny in case of the incomplete application submission	

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REQUIREMENTS AND SUPPORTING EVIDENCE	
formality?	

RENEWAL INFORMATION	
Does the formality have a validity or an expiration date?	How long will the formality be valid for? (in months)
NO	0
What is the process and conditions to renew the formality?	

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	40000.00	0.00	50000.00	90000.00
Comments	Reference: Presidential Edit 003 for the Service Fee Application Form is collected at the rate of 50,000 LAK per form			

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
NO	0.00	0.00	0.00	0.00
Comments				

LEGAL FRAMEWORK			
Name	Number	Date	Comment
Decree on the Tax Identification Number	354/ນຍ	05.10.2007	Article 6, 7, 9
Instruction Implementing the Decree on Tax Identification Number	0559/ກງ	13.03.2008	

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LEGAL FRAMEWORK			
Law on Tax (Revised)	70/ສພຸ	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 for Management Clause 3 Issue of Tax's Number Clause 9 Apply for the Tax's Number Chapter III Allocate the Authorities for Management Business Unit Clause 3 Responsible for Issues the Tax's Number Certificate

REQUIRED DOCUMENTS	
Document Name	Comment
Certificate for Enterprise Registration of Company Limited	
Address Certification	
Estimated Income	ແຜນລາຍຮັບມື້ຂຶ້ນທະບຽນຂອງວິສາຫະກິດ (ຄາດຄະເນຕໍ່ປີ)
Copy of Passport of the Managing Director	
Copy of ID card or Family book of Managing Director	
List of Equipment	ບັນຊີຊັບສິມບັດທັງໝົດຂອງບໍລິສັດ
List of Employees	ພ້ອມຕາຕະລາງຄົດໄລ່ເງິນເດືອນ
Location Map of the Enterprise	ແຜນວາດຍັ້ງຢືນສະຖານທີ່ຕັ້ງສໍານັກງານ ໂດຍມີການເຊັນຍັ້ງຢືນຈາກອໍານາດການປົກຄອງທ້ອງຖິ່ນ, ເບີໂທລະສັບຕັ້ງໂຕະ, ມີຖື, ເບີແຟັກ, ອີເມວ ທີ່ສາມາດຕິດຕໍ່ໄດ້
Lease Agreement for the Office Location	ໃບຍັ້ງຢືນກໍາມະສິດ ແລະ ໃບຮັບເງິນຄ່າທໍານຽມນໍາໃຊ້ດິນ ຫຼື ໃບສັນຍາເຊົ່າ ພ້ອມໃບເສຍອາກອນຄ່າເຊົ່າ
Article of Association	ພ້ອມຈົດທະບຽນກັບກົມຄຸ້ມຄອງຊັບສິນຂອງລັດ
Photograph of the Managing Director	ຮູບ 3x4 ບໍ່ເກີນ 3 ເດືອນ