

Datasheet for business formalities.

Technical Assistance for Business Regulation Review and Rationalization in Lao PDR

REGISTRATION DATA		
Name of formality	Permit to Use and Sell the Enterprise Accounting Programme	
Type of formality	Permit	
Formality Code	Date of last modification	Responsible Authority
MoF-AD-15	04.01.2018	Accounting Department

BACKGROUND DATA	
Means of presentation	At the Authority Offices
Specific sector linked to the formality	M - Professional, scientific and technical activities
Purpose for enforcing the business formality	In order to ensure a full compliance of the enterprise accounting programme with all the mandatory specifications and requirements for accounting and financial statement, it is necessary that those enterprise accounting shall be reviewed and approved by the relevant department.
Who should complete this business formality?	Any person or legal entity that creates the enterprise accounting that includes the computerised programme used for the accounting and financial management, financial recording, monitoring and reporting of any enterprise that intends to use or sell such programme.
The formality has online information?	NO
Link to online information	
The formality has an application form?	NO
Any additional comment concerning the formality	The person or legal entity that get the permit only to use the created enterprise accounting programme for their own operation cannot sell such programme to the general public.

REQUIREMENTS AND SUPPORTING EVIDENCE		
Time it takes to the authorities to process the formality	10	Relevant laws do not define the review period but the authority informed that the normal review period do not exceed 10 working days; provided that the software shall be tested before the issuance of this Formality.
Qualifications needed by the business to get the formality	Enterprise Accounting Program shall meet the required specifications and conditions as denied under Agreement No. 0210/MOF, dated 1 February 2010 and Guidelines for the implementation of the Law on Accounting No. 531/MOF, dated 26 February 2016	

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REQUIREMENTS AND SUPPORTING EVIDENCE	
Is there any reason for the authority to deny the issuing of the formality?	Deny in case that the accounting programme does not meet the required specifications and conditions.

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	500000.00	600000.00	0.00	1100000.00
Comments	According to the Authority's comments			

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	500000.00	0.00	0.00	500000.00
Comments	According to the Authority's comments			

LEGAL FRAMEWORK			
Name	Number	Date	Comment
Order on the Computerised Enterprise Accounting Programme	0210/ກງ	02.01.2010	Part 1 and Part 2

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REQUIRED DOCUMENTS	
Document Name	Comment
Example of the Balance Sheet generated from the Accounting Program	
User's Manual of Accounting Program	
Evidence of Intellectual Property Right Acquisition over the Accounting Program	
Certificate for the Issuance of the Tax Identification Number	
Certificate for Enterprise Registration of Company Limited	
Article of Association	

STATISTICS (Issue or/and renewed number)		
Year	Issued	Renewed
2017	12	2
2016	4	10

LIST OF ATTACHED DOCUMENTS		
Name of document	Type of document	File of document
ໃບອະນຸຍາດນຳໃຊ້ຊຸດຄຳສັ່ງໂປຣແກຣມບັນຊີ SAP ເຂົ້າໃນວຽກງານບັນຊີວິສາຫະກິດ	Example of resolution	sap 5a461e13ecf1b.pdf
ໃບອະນຸຍາດນຳໃຊ້ຊຸດຄຳສັ່ງໂປຣແກຣມບັນຊີ EXPRESS ເຂົ້າໃນວຽກງານບັນຊີວິສາຫະກິດ “ຊີ້ວຄາວ”	Example of resolution	express 5a461e616204f.pdf
ໃບອະນຸຍາດນຳໃຊ້ຊຸດຄຳສັ່ງໂປຣແກຣມບັນຊີຂອງອົງການຈັດຕັ້ງລັດ (ຊີ້ວຄາວ)	Example of resolution	5a461ea98f11e.pdf