



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

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Ministry of Finance  
Customs Department

No. 0666/CD  
Vientiane Capital, Jan. 29, 2008

**Provision on**  
**Roles, Responsibilities and Rights of**  
**Divisions, Regional Customs and Customs Checkpoints**

- Pursuant to the Prime Minister's Decree No.80/PM, dated 28 February 2007;
- Pursuant to the Finance Ministerial Decision No.2498/MOF, dated 15 October 2007;
- Pursuant to the Finance Ministerial Decision No.0235/MOF, dated 28 December 2008.

**Director General of Customs hereby issue provision as follow:**

**Section 1**  
**Organization Administration and Training Division**

**Article 1. Roles**

The Organization Administration and Training Division is a division under the Customs Department that performs as secretariat to the Director General in monitoring overall customs execution, managing personnel, finance, materials, libraries, buildings, vehicle and other equipment; dealing with human resources development and providing training for any other legal persons.

**Article 2. Structure**

The Organization Administration and Training Division compose of five units:

1. Personnel and Administration Unit;
2. Reception Unit;
3. Finance Management Unit;
4. Training Management Unit;
5. Asset Management Unit.

### **Article 3. Responsibilities**

- Develop and improve strategic plan, policy and work programs for administration, human resources development and modernization to propose for the Director General's consideration for approval;
- Manage customs personnel, keep record of the officer's biography and the general information on border checkpoints and Regional Customs across the country;
- Establish staff reallocation and capacity building plan to propose for the Director General's consideration for approval;
- Monitor progress for performance of each division and the department weekly, monthly, quarterly and annually;
- Develop, manage, monitor and verify regular budget plan of customs nationwide including payroll, incremental operating cost, bonuses, stationeries, uniforms, official marks, vehicles, other materials, office building and refurbishment;
- Deal with official printing forms, stamps, and stickers, and distribute to customs stations across the country;
- Manage, distribute and compile official documents for internal and external correspondence;
- Prepare, follow-up, organize workshops, receptions, public dialogues and other meetings;
- Develop curriculums and organize technical workshops and training to disseminate customs laws, decrees, orders and other related regulations to customs officers, persons and legal persons;
- Build, improve and manage the customs library;
- Regularly launch publications on customs performance and hot news on customs;
- Liaise with other divisions, regional customs, customs border checkpoints and customs posts to fulfill any related assignments;
- Manage and monitor application of information technology for modernizing administration in the division;
- Participate in domestic and international workshops and seminars on organization, administration and human resources development;
- Analyze and make proposal for providing compliments, incentives or punishment to customs offices nationwide;
- Analyze and make proposal to grant compliments for any persons, legal persons and organization that performed outstandingly in the implementation of the customs law;
- Perform other duties as maybe assigned by the Director General.

#### **Article 4. Rights**

- Propose for the Director General’s consideration to improve customs law and other related regulations that sound impractical in actual application;
- Provide comments, make agreement and sign, with authorization of legal regulation, any official documents;
- With authorization from the Director General, provide lectures on customs related matters in any academic institutions;
- Propose to issue certificates for customs officers, persons and legal persons who have completed the training courses;
- Propose to the Director General the plan for skill upgrading, appointing, transferring, reallocating and promoting officers under its division;
- Enjoy other rights as may be authorized by the Director General.

### **Section 2 Legislation Division**

#### **Article 5. Role**

The Legislation Division is a division under the Customs Department that perform as secretariat to the Director General in developing laws, instructions, provisions, and regulations to propose for the Department’s consideration; monitoring the implementation of the customs law; dealing with customs law cases, customs appeal, duty-tax refunding; disseminating law to the public.

#### **Article 6. Structure**

The Legislation Division is composed of four units:

1. Legislation Research, Consolidation and Dissemination Unit;
2. Law case Enforcement Management Unit;
3. Duty-taxes Refund Management Unit;
4. Law Implementation Monitoring Unit.

#### **Article 7. Responsibilities**

- Establish and improve strategic plan, policy, customs regulations and customs development programs to propose for the Director General’s consideration;
- Disseminate laws, orders and policies relating to customs;
- Manage, supervise, monitor, consolidate the settlement of customs law case across the country;

- Submit case file to the People’s Prosecutor or People’s Court;
- Participate in the process of prosecution of cases related to customs as invited;
- Analyze, consider settlement of customs appeal;
- Analyze, consider processing of refunds of customs duty/taxes in accordance with Article 11,12,13 of the Prime Minister’s Decree No. 362/PM, dated 19 October 2007;
- Monitor, supervise the implementation of customs of all divisions under the Department, regional customs, customs border checkpoints, mobile customs unit and customs post;
- Liaison with other divisions to ensure smooth and successful execution of their duties;
- Manage and monitor application of information technology for the administration of the division;
- Participate in domestic and international conferences, seminars on development and improvement of customs regulations, customs case settlement and customs appeal settlement;
- Produce regular progress reports of its performance in weekly, monthly, quarterly and annually;
- Propose granting compliments or giving punishment to officers under its supervision;
- Perform other duties as may be assigned by the Director General.

**Article 8. Rights**

- Propose for the Director General’s consideration improvements to customs law and other related regulations that sound impractical in actual application;
- Provide comments, make agreement and sign, under authority of legal regulations, any official documents;
- Manage vehicles, equipment and tools used for carrying out its duties;
- Propose to the Director General the plan for skill upgrading, appointing, transferring, reallocating and promoting the officers under its division;
- Enjoy other rights as maybe authorized by the Director General.

**Section 3  
Information Technology and Planning Division**

**Article 9. Roles**

The Information Technology and Planning Division is a division under the Customs Department that performs as secretariat to the Director General in developing customs revenue collection plans as a fiscal year plan; evaluating the progress of revenue collection, managing

customs account, dealing with statistical reports, providing information for economic development analysis; developing and managing the IT network of customs across the country.

#### **Article 10. Structure**

Information Technology and Planning Division is comprised of three units:

1. Statistics Compilation and Analysis Unit;
2. Revenue Collection Plan Unit;
3. IT Network Management Unit.

#### **Article 11. Responsibilities**

- Develop and improve duty and tax collection plans on a monthly, quarterly, semi-annual and annual basis for every customs border checkpoint nationwide and establish measures for the implementation of the plan to ensure revenue is collected and transferred to the central account in due and timely manner;
- Develop customs declaration regimes, account books and customs declaration forms for uniform practice and compatible to the IT systems to propose for approval;
- Compile statistics of import-export, transits goods and other related information to support analysis of the performance of revenue collection in daily, weekly, monthly, quarterly, semi-annually and annually;
- Manage and monitor pending customs detailed declarations across the country;
- Manage, develop, use and maintain the customs IT systems across the country;
- Monitor and supervise statistic recording, revenue data compiling and account reconciling in monthly, quarterly and annually;
- Liaise with other divisions to ensure smooth and successful execution of its duties;
- Participate in domestic and international conferences, seminars on establishment of revenue collection and budgeting, trade statistics management and IT management;
- Produce regular progress report of its performance weekly, monthly, quarterly and annually;
- Propose granting compliments or giving punishment to officers under its supervision;
- Perform other duties as maybe assigned by the Director General.

#### **Article 12. Rights**

- Make Proposals for the Director General's consideration to improve customs law and other related regulations that sound impractical in actual application;\Provide comments, make agreements and sign, under authority of legal regulations, any official documents;

- Manage vehicles, equipment and tools used for carrying out its duties;
- Propose to the Director General plans for skill upgrading, appointing, transferring, reallocating and promoting officers under its division;
- Enjoy other rights as maybe authorized by the Director General.

## **Section 4**

### **Anti-Smuggling Division**

#### **Article 13. Roles**

The Anti-Smuggling Division is a division under the Customs Department that perform as secretariat to the Director General in inspection and repression of smuggling, prohibited goods traffic, intellectual property fraud, customs case prosecution, goods movement management and customs regulations enforcement.

#### **Article 14. Structure**

The Anti-Smuggling Division is composed of three units:

1. Customs Cases Settlement Unit;
2. Investigation Unit;
3. Customs Mobile and Post Unit;

In addition, customs mobile units and customs posts are also under the technical supervision of this division.

#### **Article 15. Responsibilities**

- Develop work plans and mechanism for implementation of inspection and repression of smuggling, prohibited goods traffic, customs case prosecution, goods movement management and customs regulations enforcement to propose for the Director General's consideration;
- Establish network for information sources on smuggling across the country;
- Collect, consolidate and analyse information on smuggling;
- Repress smuggling, prohibited goods traffic and intellectual property violation;
- Seize, retain and keep goods as customs case evidence;
- Proceed with prosecution of customs cases;
- Submit legal cases to the Legislation Division in order to propose case files to the People's Court or People's Prosecutor for further process;
- Collaborate with concerned sector at national and local level for inspection of smuggling as assigned;

- Monitor and supervise technical performance of regional customs, customs border check points, mobile customs and customs posts across the country;
- Compile customs smuggling statistic and biography of customs offenders across the country;
- Participate in domestic and international conferences, seminars on anti-smuggling;
- Manage vehicle, equipment, IT systems used for administration in the division;
- Produce regular progress report of its performance weekly, monthly, quarterly and annually;
- Propose granting compliments or giving punishment to officers under its supervision;
- Perform other duties as maybe assigned by the Director General.

**Article 16. Rights**

- Propose for the Director General's consideration improvements of customs law and other related regulations that sound impractical in actual application;
- Provide comments, make agreements and sign, under authorization of legal regulations, any official documents;
- Manage vehicles, equipment and tools used for carrying out its duties;
- Propose to the Director General plans for skill upgrading, appointing, transferring, reallocating and promoting officers under its division;
- Enjoy other rights as maybe authorized by the Director General.

**Section 5**

**Post Clearance Audit Division**

**Article 17. Roles**

Post Clearance Audit Division is a division under the Customs Department that performs as secretariat to the Director General in auditing all customs declaration that have been cleared from the customs border checkpoints and warehouses aiming at preventing and repressing concealment and evasion of duty and tax payment; analyzing the type of goods for the purpose of classification and rules of origin.

**Article 18. Structure**

The Post Clearance Audit Division composes of three units:

1. Customs Cases Settlement Unit;
2. Post Clearance Unit;
3. Investigation Unit.

## **Article 19. Responsibilities**

- Develop work plans for post clearance audit and establish measures against offenders nationwide to propose for the Director General’s consideration;
- Conduct auditing of all information provided in detailed declarations including amount, type, brand, size, volume, origin, customs value, classification, exchange rate, rate of duty and taxes and other relevant information provided in supporting documents;
- Analyze the types of goods for the purpose of classification and rules of origin;
- Collect and inspect the information of goods in business operation premises;
- Search any source information of concealment and duty/tax payment avoidance across the country;
- Keep detailed declaration documents for inspection;
- Provide technical supervision for post clearance audit under its administration;
- Claim additional payment for cases that are found to have under paid duty and taxes; and enforce measures against the offenders;
- Investigate and settle customs law cases concerning incorrect declarations that affect payment of duty and taxes;
- Submit legal cases to the Legislation Division to propose case files to the People’s Court or People’s Prosecutor for further process;
- With authorization of the Director General, coordinate with concerned sectors at national and local level for conducting audits of targeted firms as assigned;
- Participate in domestic and international conferences, seminars on post clearance audit;
- Collaborate with other divisions, regional customs, customs border checkpoints, mobile customs and customs posts to ensure smooth and successful execution of its duties;
- Manage vehicle, equipment, IT systems used for administration in the division;
- Produce regular progress report of its performance weekly, monthly, quarterly and annually;
- Propose granting compliments or giving punishment to officers under its supervision;
- Enjoy other duties as may be assigned by the Director General.

## **Article 20. Rights**

- Propose for the Director General’s consideration improvements to customs law and other related regulations that sound impractical in actual application;



- Provide comments, make agreements and sign, under authority of legal regulations, any official documents;
- Manage vehicles, equipment and tools used for carrying out its duties;
- Propose to the Director General to call customs officers to provide clarification and additional information for the purpose of post clearance audit;
- Propose to the Director General plans for skill upgrading, appointing, transferring, reallocating and promoting the officers under its division;
- Enjoy other rights as maybe authorized by the Director General.

## **Section 6**

### **Import-Export Control Division**

#### **Article 21. Roles**

The Import-Export Control Division is a division under the Customs Department that perform as secretariat to the Director General in customs technique management, customs valuation in accordance with WTO regulation, classification, rules of origin, duty and tax exemption, reduction and suspension; dealing with import or export goods under special control of customs across the country.

#### **Article 22. Structure**

Import-Export Control Division is composed of three units:

1. Border Checkpoint Management and Supervision Unit;
2. Customs Formality and Valuation Unit;
3. Customs Suspension, Exemption and Reduction Control Unit.

#### **Article 23. Responsibilities**

- Develop mechanism to control importation and exportation to ensure that it is simple and compliant with laws and regulations to propose for the Director General’s consideration;
- Disseminate and implement regulations relevant to customs declaration procedure, valuation, classification, rules of origin, the scheme of reduction, suspension and exemption of duty and taxes;
- Monitor and supervise the implementation of customs techniques of customs border checkpoints;
- Consolidate, monitor, inspect and report on goods under special control of customs to Director General;
- Make analysis on classification in cases where there are disputes on that or the new goods items are declared for the first time;

- Participate in domestic and international conferences, seminars on customs declaration procedure, customs valuation, classification, rules of origin and any formality on import-export control;
- Consider granting duty and taxes reduction, suspension and exemption in accordance with the customs law, investment promotion law and other relevant regulations;
- Collaborate with other divisions, regional customs, customs border checkpoints, mobile customs and customs posts to ensure smooth and successful in execution of its duties;
- Regular progress report of its performance in weekly, monthly, quarterly and annually;
- Propose granting compliments or making punishment to officers under its supervision;
- Perform other duties as may be assigned by the Director General.

**Article 24. Rights**

- Propose for the Director General’s consideration to improve customs law and other related regulations that sound impractical in actual application;
- Provide comments, make agreements and sign, under authority of legal regulations, any official documents;
- Manage vehicles, equipment and tools used for carrying out its duties;
- Propose to the Director General plans for skill upgrading, appointing, transferring, reallocating and promoting officers under its division;
- Enjoy other rights as may be authorized by the Director General.

**Section 7**

**International Cooperation Division**

**Article 25. Roles**

The International Cooperation Division is a division under the Customs Department that performs as secretariat to the Director General in establishing custom strategy and policy related to international strategy on trade facilitation, information exchange; propose cooperation plans, coordinating, negotiating with ASEAN country, ASEM, WCO, international organizations for bilateral and multilateral cooperation.

**Article 26. Structure**

The International Cooperation Division is composed of three units:

1. Cooperation Administration Unit;
2. Bilateral Cooperation Unit;
3. Multilateral Cooperation Unit.

## **Article 27. Responsibilities**

- Develop strategy, policy and regulations concerning international customs matters, ASEAN free trade, bilateral and multilateral trade cooperation to propose for the Director General's consideration;
- Establish plans for attending conferences, workshop, training, study tours at international level; negotiate with other countries on customs cooperation;
- Represent the customs department to perform duty abroad as authorized;
- Liaise with international experts working in the customs department, make necessary translations or interpretations;
- Report to the Director General about analysis of tariff reduction or elimination scheme in accordance with bilateral or multilateral cooperation scope;
- Analyse and propose provisions/conditions of customs officer performing duties abroad;
- Collaborate with national and local authorities to implement customs regulation as assigned by the Director General;
- Represent the department in cooperation with foreign countries and international organizations;
- Collaborate with other divisions to ensure smooth and successful execution of its duties;
- Manage IT systems application and modernization of administration in the division;
- Produce regular progress reports of its performance weekly, monthly, quarterly and annually;
- Propose granting compliments or giving punishment to officers under its supervision;
- Perform other duties as may be assigned by the Director General.

## **Article 28. Rights**

- Propose for the Director General's consideration improvements of customs law and other related regulations that sound impractical in actual application;
- Provide comments, make agreement and sign, under authorization of legal regulations, any official documents;
- Establish plans for requesting international assistance as assigned;
- Manage vehicles, equipment and tools used for carrying out its duties;
- Propose to the Director General plans for skill upgrading, appointing, transferring, reallocating and promoting officers under its division;
- Enjoy other rights as maybe authorized by the Director General.

## **Section 8**

### **Regional Customs**

#### **Article 29. Roles**

Regional customs is a local customs service that performs as secretariat to the Director General in managing, monitoring, supervising the implementation of customs service; preventing and repressing smuggling, avoidance of payment of duty and taxes; promoting customs regular compliance for customs border checkpoints, mobile customs, customs post under its supervision; cope with revenue collection and facilitate importation and exportation.

#### **Article 30. Structure**

Regional Customs composes of:

1. Administration, Information and Planning Unit;
2. Post Clearance Audit Unit;
3. Anti-Smuggling Unit;
4. Customs Border Checkpoints.

#### **Article 31. Rights and Responsibilities**

Regional Customs shall carry out its performance in accordance with the Finance Ministerial Decision on the Role and Responsibilities of Customs Department, No. 2498/MOF, dated October 15, 2007.

## **Section 9**

### **Customs Border Checkpoints**

#### **Article 32. Roles**

Customs border checkpoints are local customs services based at the border sharing with neighboring countries. Regional Customs represents the Customs Department in managing and supervising customs border checkpoints in customs law/regulations compliance to control importation, exportation, transit; revenue collection, management of reduction, suspension and exemption of duty and taxes; facilitating passenger, visitors crossing the borders; managing the guarantee of goods movement in accordance with the governed regulations.

#### **Article 33. Structure**

Customs border checkpoints composes of:

1. Administration and Customs Case Settlement Team;
2. Information and Planning Team;
3. Customs Declaration Control Team;
4. Customs Warehouse Team;

5. Inspection Team;
6. Passengers and Vehicles Control Team;
7. Duty Free Shop Control Team;
8. Local and Traditional Checkpoints.

The customs border checkpoint is structured depending on the actual requirements for providing service at each checkpoint. Local and Traditional Checkpoints are under the supervision of international checkpoints organized according to the specific characteristics of the location under the decision of the customs department.

#### **Article 34. Responsibilities**

Prime Minister's Decree on Importation from and Exportation to Lao PDR, No. 0345/PM, dated September 28, 2007, Article 17 and relevant customs regulation categorize the checkpoint into three levels:

- International Customs Checkpoint (First Level): Lao people and foreigners holding passport, border passing books, border pass or any acceptable travel documents are allowed to cross international customs checkpoints. Goods importation and exportation can be done for all customs declaration regimes.
- Local Customs Checkpoints (Second Level): Lao people and foreigners holding border passing books, border pass or any acceptable travel documents are allowed to cross local customs checkpoints. Goods importation and exportation can be done for some customs declaration regimes in accordance with the decision of the Customs Department.
- Traditional Customs Checkpoints (Third Level): Lao people and foreigners who reside in the area close to the border checkpoints and hold border pass are allowed to cross traditional borders. Agriculture and hand made products can be exported through these checkpoints. Only goods for common consumption and agricultural machines are allowed for importation through these borders. Importation and exportation can be done for some customs declaration regimes in accordance with the decision of the Customs Department.

#### **Article 35. Rights and Responsibilities**

Customs border checkpoints shall carry out their performance in accordance with the Finance Ministerial Decision on the Role and Responsibilities of Customs Department, No. 2498/MOF, dated October 15, 2007.

### **Section 10 Personnel, Working Principles and Official Stamp**

#### **Article 36. Structure of Personnel**

36.1 Each division under the Customs Department has one director who takes full responsibility for success or failure to the Director General in the implementation of the government policies and laws; execution of duties and rights provided in this regulation.

Each division consists of some deputy directors who assist the director in managing some specific fields and take full responsibility for success or failure to the director. There are some technical officers implementing specific tasks assigned by the director.

36.2 The personnel structure of customs border check point shall be formed in line with the provisions of the Finance Ministerial Decision on the Role and Responsibilities of Customs Department, No. 2498/MOF, dated October 15, 2007.

#### **Article 37. Working Principles**

Follow centralized and harmonized management principles, work in groups but assign individual duties, follow one boss, lower level depends on upper level, and individuals depends on the organization; firmly comply with state policies and laws.

Working plan, program and detailed activities should be established for carrying out any duty. Goals and focal points should be set out from time to time. Enhance collaboration with other relevant sector to ensure smoothness and success.

Conduct supervision, monitoring and evaluation in each task execution.

#### **Article 38. Official Stamp**

Each division, regional customs, customs border checkpoints possess their own official stamps used for official execution.

### **Section 11 Final Provision**

#### **Article 39. Dissemination**

Each division, regional customs, customs border checkpoints shall disseminate and execute this regulation in an effective manner; develop detailed roles, responsibilities, working principles for each units and teams under its administration to ensure effective implementation of assigned duties.

#### **Article 40. Implementation**

Each division, regional customs, customs border checkpoints shall acknowledge, cooperate and facilitate in implementing this regulation.

#### **Article 41. Effectiveness**

This regulation shall replace the provision of the Customs Department No. 7153/CD, No. 7154/CD, 7156/CD, 7157/CD, dated August 13, 2001; No. 0101/CD dated October 30, 2003, No. 0235/CD dated November 25, 2005 and shall be effective from the date of signing.

**Director-General of Customs Department  
(Signed and Sealed)  
Santiphab Phomvihane**