



LAO PEOPLE'S DEMOCRATIC REPUBLIC
PEACE INDEPENDENCE DEMOCRACY UNITY PROSPERITY

Ministry of Finance

No. 0060/MOF

Vientiane Capital, dated 11 Jan 2018

To: Persons, entities, organizations at all level, staff, soldiers, police, citizens, foreigners
who are operating businesses and living in the Lao PDR.

Subject: Implementation on excise taxes of some products and services based on Tax Law
(Revised) no. 70/NA, dated 15 December 2015.

- Pursuant to the verdict of the National Assembly's Conference no. 019/NA, dated 15 December 2015;
- Pursuant to Tax Law (Revised) no. 70/NA, dated 15 December 2015;
- Pursuant to President's Decree no. 023/P, dated 28 January 2016.

In order to align the implementation of tax duty with Tax Law, especially excise taxes which periodically have been having increasing rates for some products and services to balance out the custom rates which have been decreasing.

Therefore, in order to accurately implement excise tax duty, Ministry of Finance would like to cordially inform that excise taxes for petroleum, alcohol or beverage that contains alcohol, tobacco and entertainment service shall strictly and periodically be paid as prescribed in Article 20 of Tax Law (Revised) no. 70/NA, dated 15 December 2015 starting from 1 January 2018 (The rates of excise tax rate prescribed by the law are attached in the table). However, because petroleum has price structures, it is allowed to start the implementation after the price structures have been revised.

All relevant persons/entities shall acknowledge and firmly exercise the above notification.

Vice prime minster
Minister of finance
[Seals and signature]

Somdy Duangdy