



Lao People's Democratic Republic
Peace Independence Democracy Unity Prosperity

Ministry of Finance
Department of Customs

Ref. No. 00302/DOC
Vientiane Capital, date 17 January 2017

Notification of Instruction

To: International Border Checkpoints, Vientiane capital and the provincial Customs offices throughout the country.

Subject: The management of aircraft Kerosene serving for foreign airlines at international airport checkpoints throughout the country.

- Pursuant to the Law on Customs No. 04/NA, dated 20th December 2011 and the amended version on some articles of Law on Customs No. 57/NA, dated 24th December 2014.
- Pursuant to the Finance Minister's Decision No. 1765/MOF, dated 03rd June 2015 on the organizational structure and activity of Ministry of Finance.

To assure the management of aircraft Kerosene to be used for international airlines at international airport checkpoints to be coherent, lawful with specified regulations, in line with international principles, and harmonized throughout the country.

Department of Customs issues a Notification:

1. The import of aircraft Kerosene to be used for foreign airlines is a temporary import at some specific period of time for selling to airlines as per contract, which will receive customs and tax exemption temporarily or in no longer than 03 months. It requires a detailed customs declaration as specified in regulations.
2. Entrepreneurs prepare annual master list for import based on the real demand of consumption, sales contract, and volume of consumption estimation of concerned parties before requesting for customs and tax incentives in accordance with regulations.
3. The preparation Instruction on detailed customs declaration (IM5) and Customs Declaration (EX3) for temporary import clearance system by exempting customs and tax.
 - International airport checkpoints with (ASYCUDA) system in place shall comply temporary customs clearance (IM5) at import checkpoints and customs clearance (EX3) to be sent out at the export checkpoints.

- International airport checkpoints without (ASYCUDA) in place shall comply with detailed customs declaration (IM5) and (EX3) at import checkpoints. The airport checkpoint authorities are appointed for the report of accounting summary that is based on the real payment bills of aircraft Kerosene at airport warehouses each time before submitting to import checkpoints for customs declaration (EX3) to proceed the payment accordingly.
- 4. Customs checkpoints should be mindful with the control and management of each import of aircraft Kerosene according to import permits from relevant sectors that basically require for following documents to import: transport document, invoice, and certificate of scale weights, Export tariff declaration of the exporting countries or other relevant documents.
- 5. Before the release of aircraft Kerosene from checkpoints, the collaboration of customs officials at import checkpoints and export destination checkpoints is required, provincial and Vientiane capital customs authorities are in charge of management, monitoring the movement of fuel to warehouse system as customs regulation mandates.
- 6. The storage system of aircraft Kerosene to be used for foreign airlines shall have their specific storage systems.
- 7. The management, monitoring, verification, the import and export from storage system of aircraft Kerosene to be used for foreign airlines, customs officials at airport checkpoints and storage officials shall acknowledge and verify in written literacy on the bills each time.
- 8. International checkpoints are assigned especially international airport checkpoints, Vientiane capital and provincial customs offices shall be mindful with the management, monitoring, verification and weekly, monthly, quarterly and annual summary that shall be done in collaboration with relevant sectors, then officially report to Customs Department (Duty and Tax Exemption Division).
- 9. This Notification of Instruction becomes effective after the date of signature onwards.

Acting Director General of Customs Department

Bounpaseuth SIKOUNLABOUT