



Lao People's Democratic Republic
Peace Independence Democracy Unity Prosperity

Ministry of Finance

No. 4115/MOF
Vientiane Capital, dated on 12 Dec 2016

Instruction on
the control of import-export of products, products through local customs checkpoints and
traditional customs checkpoints

- Pursuant to the Revised Customs Law no. 04/NA, dated on 20 December 2011 and the revised of some Articles no. 57/NA, dated on 24 December 2014;
- Pursuant to the Prime Minister's Decree no. 08/PM, dated on 28 February 2007, on the establishment of roles and responsibility of Ministry of Finance;
- Pursuant to the Notification of Ministry of Finance no. 1587/MOF, dated on 26 May 2016.

In order to ensure that the implementation and control of the import-export of products through local and traditional customs checkpoints is uniform throughout the country and compliant with Customs Law and other relevant regulations.

Ministry of Finance issues the Instruction

1. Objective

This instruction aims to provide rules and methods to effectively manage and collect duty and taxes and other duties related to import-export into state budget; strengthen capacity of the districts in Sam Sang affairs; implement Article 8 of Customs Law to manage and control duty and taxes collection and other duties at local and traditional customs checkpoints to ensure uniform technical management in the vertical line of Ministry of Finance; avoid management gaps in regard to budget collection and further encourage local authorities to manage the laws and regulations.

2. Classification of types of products, import-export of products through local customs checkpoints

Products and instruments that are allowed for import-export, duty and taxes declarations, and other duties in order to collect duty and taxes at local customs checkpoints are detailed as follow:

2.1 Consumption goods that serve the lifestyles of Lao citizens who live near the permanent border checkpoints.

2.2 Vehicles that serve small direct productions and small agricultural mechanism, materials used in services and agricultural productions that are allowed for import by concerned departments, such as

- + Tractor
- + Pump
- + Rice Mills
- + Seeds
- + Fertilizer
- + Pesticide
- + Animal feed
- + Products that serve agricultural productions (farming and animal raising)
- + Products that serve fishery productions

3. Classification of types of products, import-export of products through traditional customs checkpoints

Products and instruments that are allowed for import-export, duty and taxes declarations, and other duties in order to collect duty and taxes at traditional customs checkpoints are detailed as follow:

3.1 Consumption goods that are non-commercial serving the lifestyles of Lao citizens who live along the borders, near the traditional customs checkpoints;

3.2 Vehicles and materials that serve agricultural productions (farming and animal raising) which are occasionally allowed for import on shipment basis by concerned departments, such as seeds, animal feed, fertilizer, pesticide, and materials that serve local agricultural and fishery purposes.

4. Scope of application and authorization

The authorization of import-export products through local and traditional customs checkpoints on shipment basis authorized by concerned departments which aim at serving the lifestyles of people who live along the borders. The products must not be in a form of commercial and strategic purposes.

5. Prohibition of import-export products through local and traditional customs checkpoints

Citizens are not allowed to import and export any products through local and traditional customs checkpoints that are not prescribed in paragraph 1 and 2. In exceptional circumstances that the products not prescribed in paragraph 1 and 2 need to be imported, importers need to carry out the importations through international customs checkpoints throughout the country and the importers also need to obtain permissions from concerned departments.

6. Implementation

Office of Ministry of Finance, Department of Customs, Department of Finance in Vientiane and the provinces; Customs Checkpoint at the borders and other relevant departments must acknowledge and strictly follow this instruction.

7. Effectiveness

This instruction shall become effective from the date of signing.

**Vice Prime Minister
Minister of Finance**

**[Seals and signature]
Somdy Duangdy**