



LAO PEOPLE'S DEMOCRATIC REPUBLIC
PEACE INDEPENDENCE DEMOCRACY UNITY PROSPERITY

Ministry of Finance

No. 0420 /MOF
Vientiane Capital, date 14 February 2018

Notification

To: Ministries, Government Authorities, Vientiane Capital and Provincial Offices and Relevant Sectors.

Subject: Documentation Procedure to Request for Importing Goods and Item Approval, and the Import Duty and Tax Exemption for the Loan and Official Development Assistance Fund Project.

- Pursuant to the Decree on the Organization and Function of Ministry of Finance no. 144/PM, dated 08 May 2017;
- Pursuant to the Customs Law no. 04/NA, dated 20 December 2011;
- Pursuant to the Tax Law no. 70/NA, dated 15 December 2015;
- Pursuant to the Minute Report on the Transfer of Duty and Tax Exemption Activity for the Project/Action Plan Using the Official Development Assistance Fund between the International Finance and Dept Management Department and the Customs Department, dated 02 February 2018.

In order to reduce the unnecessary procedure of internal documentation of Ministry of Finance and to facilitate the documentation to request for importing goods and item approval, import duty and tax exemption of materials, tool, vehicle and others for temporary and permanent use for project/action plan using the foreign loan and grant fund. The Ministry of Finance hereby notifies the Ministries, Government Authorities, Vientiane Capital and Provincial Offices and Relevant Sectors that:

1. **The project and action plan using the ODA:** The ODA capital combines the reduction refinance loan and grant fund to Lao PDR for the implementation of project and action plan or budget balance and technical grant fund, objective occasional assistance, humanitarian assistance and emergency assistances from the international financial institutes, international organizations or countries in the multilateral and bilateral cooperation framework, which have the target for eco-social development of the government and poverty eradication, shall carry out as follow:
 - a) The International Finance and Debt Management Department, continue to study and request for the importing approval and the duty and tax exemption to the

Minister of Finance, as the transfer from the Ministry of Planning and Investment specified in the notification no, 1881/MPI,IC.02, dated 11 August 2016 and as specified in the regulation as follow:

- The Decision on the Regulation on the Financial Management for ODA Capital no. 2685/MOF, dated 01 November 2010;
 - The Instruction of Minister of Finance on the Implementation of Duty and Tax Policy for Importing Materials, Equipment and Vehicles of the Project/Action Plan Using the Foreign Loan and Grant Fund no. 2560/MAF, dated 09 August 2016.
- b) After the Minister of Finance has issued the Import Approval Decision, there will no certification for import and capital source again. The Customs Department is assigned to carry out the management of importing goods, item and the deduction of actual import as approved in the Minister's Decision. Then, to conclude and report the import of goods, item to the Management of Ministry of Finance and relevant sector for acknowledgement periodically as the specified roles and responsibilities.
2. For the specific assistance between individual or legal entity and the assistance which is not specified in section 1 above, shall request directly to the Customs Department for consideration as specified procedure and regulation.

Therefore, this Notification is notified for acknowledgment and implementation of this Notification from the date of signature.

On behalf of Minister of Finance

Bounchom Ubonpaseuth