



LAO PEOPLE'S DEMOCRATIC REPUBLIC
PEACE INDEPENDENCE DEMOCRACY UNITY PROSPERITY

Ministry of Finance
Customs Department

No. 03516 /CD
Vientiane Capital, date 31 May 2017

Instruction of Customs Department

On the Improvement of the Internal Documentation Procedure in Customs Department for the Request and Consideration of the Master List of Investment Project, and the Issuance of Customs Official Notice for Importing Materials, Equipment and Vehicle of the International Organization, Embassy and Official Development Aid (ODA)

- Pursuant to Customs Law no. 04/NA, dated 20 December 2011 and Customs Law (Amended some articles) no. 57/NA, dated 24 December 2014.
- Pursuant to the Decision of Minister of Finance no. 1765/MOF, dated 03 June 2015 on the Organization and Function of Customs Department.
- Pursuant to Agreement and Harmonization of the Management of Customs Department, dated 30 May 2017.
- Pursuant to the Agreement and Harmonization in the Meeting of the Party Foundation Management of Customs Department, dated 31 May 2017.

To reduce the internal documentation procedure in the Customs Department for the request and consideration of the master list of investment project, and the issuance of customs official notice for importing materials, equipment and vehicle of the international organizations, embassies and official development aids (ODA) in simplified and speedy manner.

Director General of Customs Department instructs:

1. Document Receiving Procedure

- 1.1 The study on the master list of investment project, and the issuance of customs official notice for importing materials, equipment and vehicle of the international organizations, embassies and ODAs is given to the Duty Exemption and Suspension Management Division (ESM) to carry out the document checking in complete and accuracy manner as the specified regulation. If the document is correct, shall verify accuracy in the letter of request, then the ESM shall send the document once it has been checked to the Document Management Unit (Incoming and outgoing) of the Organization, Administration and Personnel Development Division (OAD) to feed the

tracking data input of document into the E-Office and issue the tracking document to the requesting person.

Any document is incorrect and incomplete shall advise, explain and clarify the requesting person for awareness and return the document to fulfil documentation as the specified regulation.

2. Internal Documentation Procedure in Customs Department

2.1 The study and issuance of customs official notice and temporary import document:

After the ESM has checked and received the letter of request for the import with duty exemption, suspension and reduction which attached the approval documents such as: Decision of Ministry of Finance on Master List Approval; License from concern agencies and other documents shall study and draft the customs official notice or the guarantee letter for temporary import to the Director General or the Leading Management of Customs Department for consideration and signature. The documentation procedure shall complete **no later than five working days**.

2.2 Study the document requesting for the master list approval of investment project:

After the ESM has checked and received the letter of request for the annual master list approval of investment project shall study the list of materials, spare parts, machineries and others in consistent with the law and regulations specified by the customs and the investment sector. Then collect and report the technical perspective briefly on the amendment of the list as well as the attachment of feasibility study, business operation license and other related documents. The ESM also to draft report of the Customs Department to the Ministry of Finance, draft decision of Ministry of Finance on the master list approval to the Director General or the Leading Management of Customs Department for consideration and signature. The documentation procedure shall complete **no later than seven working days** to report to the Ministry of Finance.

Any request for the master list approval for materials, spare parts, machineries and others of investment project which considers as a risk, the ESM shall propose the Director General or the Management of Customs Department to convene the meeting with relevant sector for the study and agreement before proposing to the Ministry of Finance for consideration as the specified regulation. The documentation procedure shall complete **no later than ten working days** to report to the Ministry of Finance.

3. Track of Document to the Ministry of Finance:

3.1 The document of Customs Department reported to the Ministry of Finance for consideration on the request for master list approval, in case of the Ministry of Finance assigns the Custom Department to carry out further study and amendment, the Document Management Unit (Incoming and outgoing) of the OAD shall send that document to the Director General or the Leading Management of Customs Department for comment and guidance to the ESM for amendment as guided. The time of the study and amendment shall be **no later than five working days** to report back to the Ministry of Finance.

3.2 In case of the Ministry of Finance approves and issues the Decision on Master List, the Document Management Unit (Incoming and outgoing) shall feed the data input

into the E-Office, then send to the ESM to draft the forwarding letter to the concerned agency and the owner of investment enterprise to seek for the signature from the Director General or the Leading Management of Customs Department. The procedure shall **complete within three working days.**

4. Responsibilities of the Divisions of Customs Department

4.1 The Organization, Administration and Personnel Development Division (The Incoming and Outgoing Document Management Unit) has the functions:

- To follow up and collect the incoming and outgoing document of the Customs Department by using the E-Office;
- To coordinate and contact with the requesting person about the document;
- To follow up the document and report of the Customs Department which sent to the Ministry of Finance;
- To circulate the forwarding document about the Decision of Ministry of Finance on the master list and the forwarding letter to the concerned Division of Customs Department and concerned agency.

4.2 The Duty Exemption and Suspension Management Division has the functions:

- To assign the officials to take responsibility of document checking and giving guidance, explanation, clarification to the requesting person about the documentation and regulation;
- To study, draft the customs official notice, draft the report to the Customs Department, draft the Decision of Ministry of Finance to propose the Director General or the Leading Management of Customs Department for consideration;
- To coordinate with the concerned agency to convene the meeting about the study on master list as the specified regulation;
- To pay attention to the carry out the report arrangement, seek guidance from the Customs Department when there is a difficulty of technical implementation in order to address the difficulty in timely manner;
- To set up a instruction sign of the documentation to request for import with duty exemption, suspension, reduction and the master list approval of the Planning and Investment Sector.

5. The OAD, ESM and the concerned divisions of the Customs Department is assigned to acknowledge and implement this Instructions altogether as expected result.

6. This Instruction shall become effective from the date of signature and the concerned divisions are assigned to implement from 01 June 2017.

Therefore, this Instruction is notified for acknowledgement and implementation altogether strictly.

Acting Deputy Director General
of Customs Department

cc:

- Deputy Prime Minister, Minister of Finance 01 copy for report
- Vice Minister of Finance, leading person 01 copy for report
- Director General of Cabinet office of
Ministry of Finance 01 copy for acknowledgement
- Management of Customs Department 01 copy for monitoring and inspection
- Head of Director of Division 01 copy for implementation
- Announcement 01 copy for dissemination
- Copied 01 copy